Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Stewart D. McInnes

public accounts of canada

1985

Volume I

Summary Report and Financial Statements

Canada

86-02289/

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To Her Excellency

The Right Honourable Jeanne Sauvé,
P.C., C.C., C.M.M., C.D.,
Governor General and
Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1985.

All of which is respectfully submitted.

Robert de Cotret,
President of the Treasury Board.

OTTAWA, DECEMBER 5, 1985

To The Honourable Robert de Cotret,
President of the Treasury Board.

In accordance with the provisions of Section 55(1) of the Financial Administration Act, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1985, to be laid by you before the House of Commons.

Respectfully submitted,

Stewart D. McInnes,
Receiver General for Canada.

OTTAWA, DECEMBER 5, 1985

To The Honourable Stewart McInnes,
Receiver General for Canada.

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1985.

Under Section 55(1) of the Financial Administration Act, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in three volumes:

Volume I—A survey of the transactions for the year including summary statements; the financial statements of Canada on which the Auditor General has expressed an opinion, namely, the statements of transactions, of revenue and expenditure on a gross and net basis, of the accumulated deficit, of the assets and liabilities of Canada and of the use of appropriations together with related notes; the observations by the Auditor General on the financial statements of Canada; analyses of outlays and appropriations; analyses of budgetary revenue and expenditure, and of asset and liability accounts, together with those statements required by the Financial Administration Act to be published in the Public Accounts, and various other schedules and statements.

Volume II—Details of the financial operations of the Government, segregated by department.

Volume III—Contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

The audited financial statements, contained in Volume I, are for the year ended March 31, 1985. They are, however, dated September 16, to allow for the closing and audit of accounts.

Respectfully submitted,

R. V. Hession,
Deputy Receiver General for Canada.

OTTAWA, DECEMBER 5, 1985

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I

Volume I presents a summary and analysis of the financial transactions of the Government. The content of the sections of Volume I can be summarized as follows:

SECTION 1: summary statements of the financial transactions of the Government of Canada on both a Public Accounts and an Extended National Accounts basis;

SECTION 2: audited financial statements of the Government of Canada, prepared in accordance with Section 55 of the Financial Administration Act;

SECTION 3: observations by the Auditor General on the financial statements;

SECTION 4: review of envelopes and outlays, and Estimates and appropriations;

SECTION 5: review of budgetary revenue;

SECTION 6: review of budgetary expenditure;

SECTION 7: analysis of loans, investments and advances;

SECTION 8: analysis of specified purpose accounts;

SECTION 9: analysis of other liabilities;

SECTION 10: analysis of foreign exchange accounts;

SECTION 11: analysis of unmatured debt;

SECTION 12: analysis of other accounts reported on the Statement of Assets and Liabilities;

SECTION 13: supplementary information required by the Financial Administration Act; and,

SECTION 14: other miscellaneous information.

Volume II

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) DEPARTMENTAL FINANCIAL OPERATIONS

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects, the level of detail is the same as in the Estimates, and provides the following information:

(i) Use of Appropriations

This is the principal departmental statement. It is a summary of the use of the authority given by Parliament in appropriation acts and other statutes. It displays, by program:

—the wording of the relevant appropriations or statutes;

—the amount authorized under each appropriation or statute;

—the total use made during the year of the authorized amounts;

—unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,

—total use for the previous year.

(ii) Total Cost of Programs—Budgetary

This table shows the total calculated cost for each program, by adding to budgetary expenditure, the values of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) Programs by Activity—Budgetary

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in (ii). The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) Grants and Contributions

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) Budgetary Expenditure by Program and Standard Object

This table presents expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) Revenue

Each department displays summary and detailed statements of revenue collected as part of its operations.

(vii) Revolving Funds

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(viii) Other Entities

To further the objectives of the Government and of departments, various entities such as departmental corporations have been created by appropriation acts and other legislation. Financial statements for these entities are also shown.

(b) ADDITIONAL INFORMATION AND ANALYSIS

Further details are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

—accounts receivable and deletions (Section 30);

—professional and special services (Section 31);

—construction and acquisition of land, buildings, works, machinery and equipment (Section 32);

—payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 33);

—selected miscellaneous payments and federal-provincial shared-cost programs (Section 34);

—grants and contributions (Section 35); and,

—miscellaneous statements by department (Section 36).

Volume III

Volume III contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

VOLUME 1

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SECTION 1

1984-85
PUBLIC ACCOUNTS

Comparative Statements of Transactions

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INTRODUCTION

In this section, the financial transactions of the Government of Canada are set out in summary form, with comparative figures for the previous four years. The financial transactions are first presented according to the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume, referred to as the Public Accounts presentation; the second presentation is on the National Income and Expenditure Accounts basis, extended to encompass other financial transactions affecting the Consolidated Revenue Fund. This second form of presentation is referred to as the Extended National Accounts presentation.

This section is intended to provide an overview of the Government's financial operations, both on the Public Accounts basis and on the Extended National Accounts basis. The Public Accounts presentation reflects the accounting procedures and conventions which have been adopted in providing Parliament with an accounting of the source and use of financial resources. The National Accounts transactions section of the Extended National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy. The remaining sections show the relation between the traditional budget balance on the National Accounts basis and the Government's overall financial requirements, debt transactions and cash position.

Public Accounts Presentation

The "Summary Statement of Transactions" table provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

This year's Public Accounts presentation includes for the first time, Canadian Ownership Special Charge revenues in budgetary revenue; this treatment is consistent with the May 23, 1985 Budget presentation. On account of this reclassification of Canadian Ownership Special Charge revenues, however, the Public Accounts presentation differs from the Department of Finance's Economic Review and the Statement of Financial Operations published each month in the Canada Gazette, but is compatible with other sections of the Public Accounts.

For purposes of comparability, budgetary revenue and expenditure in this section treat Canada Post as a Crown corporation for all years. This corporation was proclaimed on October 16, 1981.

It should be noted that figures for budgetary and non-budgetary items in the Public Accounts presentation for 1980-81 have not been adjusted to take account of some minor changes in departmental responsibilities and classification of accounts which may have occurred. Most components are, however, comparable from one year to the next.

Extended National Accounts Presentation

This section presents the Government's financial transactions on the Extended National Accounts basis. As in the Public Accounts presentation, the transactions are categorized under four main headings: the traditional National Income and Expenditure Accounts which are referred to as National Accounts transactions, loans and other transactions, foreign exchange and unmatured debt transactions. The resulting cash position at the end of each year is also shown. Starting with the line entitled "Financial requirements (excluding foreign exchange transactions)", the Extended National Accounts presentation is identical to the Public Accounts presentation.

The total for loans and other transactions will differ from the non-budgetary transactions in the Public Accounts presentation due, in part, to differences in coverage. Loans to certain agencies such as Atomic Energy of Canada Limited, as well as advances to certain special funds, are excluded in arriving at the total of loans and other transactions on the Extended National Accounts presentation, because transactions of these agencies and special funds are included in the National Accounts transactions. Similarly, the receipts and disbursements of Government pension and social security accounts, such as the Unemployment Insurance Account, are included in the National Accounts. As a result, they are not included in the loans and other transactions adjustment. In determining the surplus or deficit on a National Accounts basis, certain revenue items, such as corporate income tax, are reflected on an accrual, as opposed to a cash basis. The loans and other transactions category includes the adjusting entry required to convert from an accrual basis of revenue and expenditure to a cash basis.

SUMMARY STATEMENT OF TRANSACTIONS—PUBLIC ACCOUNTS PRESENTATION

Total financial requirements, excluding foreign exchange transactions, amounted to $29,611 million for the year ended March 31, 1985. The budgetary deficit of $36,917 million was partially offset by a source of $7,306 million for non-budgetary transactions. Foreign exchange transactions decreased requirements by $2,233 million. Total financial requirements were $27,378 million in 1984-85. These transactions, together with the $26,824 million increase in unmatured debt, resulted in a $554 million reduction in the cash balance, bringing the March 31, 1985 cash balance to $5,858 million.

Table 1.1 sets out the financial transactions of the Government for the five years 1980-81 to 1984-85 on a comparable basis.

TABLE 1.1

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION(1)
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
I. Budgetary transactions					
A. Revenue	45,398	54,854	56,012	57,131	64,137
B. Expenditure	- 58,416	- 69,449	- 80,001	- 88,915	- 101,054
Deficit	- 13,018	- 14,595	- 23,989	- 31,784	- 36,917
II. Non-budgetary transactions					
A. Loans, investments and advances	- 423	- 1,800	- 768	- 673	510
B. Specified purpose accounts(2)	2,781	4,270	- 212	4,399	4,214
C. Other transactions	393	2,941	1,553	3,105	2,582
Net source	2,751	5,411	573	6,831	7,306
Financial requirements (excluding foreign exchange transactions)	- 10,267	- 9,184	- 23,416	- 24,953	- 29,611
III. Foreign exchange transactions(3)	1,307	506	- 1,017	168	2,233
Total financial requirements(4)	- 8,960	- 8,678	- 24,433	- 24,785	- 27,378
IV. Unmatured debt transactions(3)	11,153	9,367	22,392	26,618	26,824
Change in cash(5)	2,193	689	- 2,041	1,833	- 554
V. Cash balance at end of year	5,931	6,620	4,579	6,412	5,858

Details can be found in other sections of this volume.

(1) Consistent with the Statement of Transactions in Section 2 of this volume.

(2) For purposes of presenting the transactions of the Government, specified purpose accounts include advances made to the Unemployment Insurance Account.

(3) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

(4) Cash requirements (–).

(5) Cash decrease (–).

I. Budgetary Transactions

A. Revenue

Total budgetary revenue increased $7,006 million or 12.3% to $64,137 million in 1984-85. Tax revenue increased $6,333 million while non-tax revenue increased $673 million.

Personal income tax revenue increased $2,287 million or 8.5% compared to 2.4% in 1983-84. The growth in 1984-85 revenue was accounted for by personal income growth of 7.5% in 1984, the capping of the 1984 indexation factor at 5% and the lowering of the federal tax reduction to $100 from $200 in 1984.

Corporate income tax collections were $9,379 million in 1984-85 or $2,093 million above the 1983-84 level of $7,286 million. The growth in 1984-85 collections reflects two post-recession years of strong growth in corporate profits of 54.8% and 21.2% in 1983 and 1984 respectively.

On the energy side, 1984-85 revenue collections were slightly higher at $4,209 million compared to $4,036 million in 1983-84 as the setting of the Natural Gas and Gas Liquids Tax rate to zero, effective February 1, 1984, offsets the revenue gains from other energy taxes.

Revenues from the sales tax and customs import duties increased 16.1% and 12.3% respectively from the 1983-84 levels. A one percentage point increase in sales tax rates, effective October 1, 1984, and an increase in consumer and business spending in 1984 accounted for the increase in sales tax revenue while the increase in customs import duties reflects a strong increase in imports in 1984.

Non-tax revenue increased to $6,330 million in 1984-85 from the 1983-84 level of $5,657 million, reflecting a $624 million increase in interest on advances to the Unemployment Insurance Account. Profits from the Bank of Canada were also greater by $108 million.

TABLE 1.2

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
I. **Budgetary transactions**					
A. REVENUE, Section 5					
Tax revenue—					
Income tax—					
Personal	19,837	24,046	26,330	26,967	29,254
Corporation	8,106	8,118	7,139	7,286	9,379
Non-resident	867	1,018	998	908	1,021
	28,810	*33,182*	*34,467*	*35,161*	*39,654*
Excise taxes and duties—					
Sales tax	5,429	6,185	5,894	6,660	7,729
Customs import duties	3,188	3,439	2,831	3,380	3,796
Excise duties	1,042	1,175	1,274	1,356	1,462
Other	573	564	685	755	850
	10,232	*11,363*	*10,684*	*12,151*	*13,837*
Energy taxes—					
Petroleum and gas revenue tax and incremental oil revenue tax	27	864	1,960	2,106	2,563
Canadian Ownership special charge		786	889	805	850
Oil export charges	842	519	392	215	408
Excise tax—Gasoline	453	436	408	386	404
Natural gas and gas liquids tax	187	998	1,264	524	– 16
Special petroleum compensation charge		473			
	1,509	*4,076*	*4,913*	*4,036*	*4,209*
	11,741	*15,439*	*15,597*	*16,187*	*18,046*
Other tax revenue	99	120	132	126	107
Total tax revenue	40,650	48,741	50,196	51,474	57,807
Non-tax revenue—					
Return on investments—					
Bank of Canada	1,459	1,853	1,879	1,744	1,852
Canada Mortgage and Housing Corporation	839	873	892	941	913
Farm Credit Corporation	243	285	346	408	452
Interest on bank deposits	318	701	433	395	243
Exchange Fund Account	620	763	812	591	414
Other return on investments	651	615	655	668	1,328
	4,130	*5,090*	*5,017*	*4,747*	*5,202*
Other non-tax revenue	618	1,023	799	910	1,128
Total non-tax revenue	4,748	6,113	5,816	5,657	6,330
Total revenue	45,398	54,854	56,012	57,131	64,137

B. Expenditure

Budgetary expenditure in 1984-85 increased 13.7% to $101,054 million, compared to increases of 11.1% in 1983-84 and 15.2% in 1982-83.

Public debt charges rose $4,405 million, or 24.3%, to $22,551 million in 1984-85, reflecting an increase in the unmatured debt outstanding during the year and higher interest rates.

National Defence expenditures rose $954 million, or 12%, to $8,926 million in 1984-85. This reflects the Government's North Atlantic Treaty Organization commitment to increase defence expenditures by about 3% in real terms per annum.

Old age security payments, including guaranteed income supplements and spouses' allowances, rose to $11,418 million or 9.7% above the level in 1983-84 of $10,406 million. This is above the increase in 1983-84 of 7.9% because of increased growth in the number of recipients and increases in the level of benefits. The increase in benefits includes guaranteed income supplement rate increases of $25 each on July 1, 1984 and November 1, 1984.

Contributions to the provinces for hospital insurance, medical care, and extended health care services increased 13.8%, or $766 million, to $6,330 million in 1984-85 reflecting a substantial retroactive payment in 1984-85. These Established Programs Financing (EPF) entitlements generally grow with the Gross National Product. The post-secondary education component of the EPF arrangements increased by $240 million to $2,492 million.

The Petroleum Compensation Account registered a deficit of $1,240 million in 1984-85, an increase of $757 million over the 1983-84 deficit of $483 million. The increase in the deficit occurred despite a November 1984 revenue rate increase of $17.50 per cubic metre. This rate increase was more than offset by an increase in petroleum compensation payments.

The Government's contribution to the Unemployment Insurance Account increased only 2.7% or $74 million, to $2,788 million as a result of average unemployment levels remaining about the same in both years. The effects of the recession and high unemployment levels through 1984-85 account for the 10.6% increase of $347 million in Canada Assistance Plan payments to $3,635 million.

TABLE 1.3

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
I. **Budgetary transactions**					
B. EXPENDITURE, Section 6					
Social development—					
Old age security benefits, guaranteed income supplements and spouses' allowances	7,418	8,585	9,643	10,406	11,418
Family allowances	1,851	2,020	2,231	2,326	2,418
Canada Assistance Plan	1,941	2,298	2,832	3,288	3,635
Government contribution to the Unemployment Insurance Account	871	957	2,034	2,714	2,788
Established programs financing—					
Insurance and medical care services	3,982	4,283	4,060	5,564	6,330
Education support	1,693	1,730	1,677	2,252	2,492
Other	8,401	8,948	10,919	12,350	13,632
	26,157	*28,821*	*33,396*	*38,900*	*42,713*
Economic and regional development	9,246	7,720	10,598	12,327	13,827
Fiscal arrangements	3,944	4,750	5,597	5,878	6,085
External affairs and aid	1,073	1,367	1,568	1,764	2,117
Defence	5,077	6,028	6,992	7,972	8,926
Parliament and services to Government	2,612	3,620	3,154	3,628	4,035
Total program expenditure	48,109	52,306	61,305	70,469	77,703
Public debt	10,687	15,168	16,971	18,146	22,551
	58,796	67,474	78,276	88,615	100,254
Provision for valuation of assets and liabilities	– 380	1,975	1,725	300	800
Total expenditure	58,416	69,449	80,001	88,915	101,054

II. Non-budgetary Transactions

A. Loans, Investments and Advances

In 1984-85, loans, investments and advances were a net source of $510 million, compared to a requirement of $673 million in 1983-84, for a net change of $1,183 million. This change includes a $200 million increase in the allowance for valuation.

Loans, investments and advances to Crown corporations designated as lending institutions decreased by $570 million, from a source of $122 million in 1983-84, to a source of $692 million in 1984-85, principally as a result of net repayments of $551 million by the Farm Credit Corporation and loan forgiveness of $308 million in the Mortgage Insurance Fund of the Canada Mortgage and Housing Corporation. There were higher net requirements for the Canada Deposit Insurance Corporation and the Federal Business Development Bank. Loans, investments and advances to other Crown corporations declined $581 million in 1984-85 reflecting principally a $660 million decrease in payments to Petro-Canada.

B. Specified Purpose Accounts

Specified purpose accounts provided a net source of $4,214 million in 1984-85 compared to a net source of $4,399 million in 1983-84. This decline of $185 million was in part attributable to $517 million higher net requirements for the Unemployment Insurance Account which had a requirement of $976 million in 1984-85. This increased requirement is attributable to a $741 million interest payment from the Account. The remaining $332 million change in the net source is, mainly attributable to the superannuation accounts ($440 million), partly offset by a $211 million reduction in the net source for deposit and trust accounts.

C. Other Transactions

Other transactions provided a net source of $2,582 million in 1984-85 compared to $3,105 million in 1983-84. The decrease of $523 million is principally attributable to cash in transit ($695 million).

TABLE 1.4

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
II. Non-budgetary transactions[1]					
A. LOANS, INVESTMENTS AND ADVANCES, Section 7					
Crown corporations—					
Lending institutions—					
Canada Deposit Insurance Corporation		- 200	60	140	- 40
Canada Mortgage and Housing Corporation	- 66	- 199	- 30	194	364
Export Development Corporation	124	52	- 40	- 5	39
Farm Credit Corporation	- 270	- 348	- 394	- 379	172
Federal Business Development Bank	101	125	145	172	157
	- 111	*- 570*	*- 259*	*122*	*692*
All other Crown corporations—					
Air Canada	13	14	16	17	18
Atomic Energy of Canada Limited	697	8	3	37	38
Canada Development Investment Corporation	- 2		- 308	5	18
Canadian National Railways	- 8		- 41	- 62	2
Petro-Canada	- 440	- 840	- 1,354	- 660	
Other	275	- 359	101	130	- 28
	535	*- 1,177*	*- 1,583*	*- 533*	*48*
	424	***- 1,747***	***- 1,842***	***- 411***	***740***
Other loans, investments and advances—					
Provincial and territorial governments	247	28	- 41	35	67
National governments including developing countries	- 309	- 276	- 273	- 167	- 172
International organizations (subscriptions less notes payable)	- 110	- 166	- 213	- 335	- 378
Veterans' Land Act Fund advances less allowance for conditional benefits	37	29	28	31	32
Joint and mixed enterprises	- 5	- 6	- 58	- 10	- 111
Miscellaneous	- 77	- 12	- 19	- 116	- 168
	- 217	*- 403*	*- 576*	*- 562*	*- 730*
Loans, investments and advances before allowance	207	- 2,150	- 2,418	- 973	10
Allowance for valuation of assets	- 630	350	1,650	300	500
Total loans, investments and advances after allowance for valuation of assets	- 423	- 1,800	- 768	- 673	510
B. SPECIFIED PURPOSE ACCOUNTS, Section 8					
Liability accounts—					
Canada Pension Plan Account	173	170	165	152	211
Superannuation accounts	2,307	3,014	3,483	3,862	4,302
Unemployment Insurance Account	- 682	- 15	- 3,289	- 459	- 976
Government Annuities Account	- 15	- 21	- 22	- 26	- 29
Deposit and trust accounts	241	1,129	- 223	532	321
Provincial tax collection agreements account	728	- 56	- 384	277	309
Other	29	49	58	61	76
Total specified purpose accounts	2,781	4,270	- 212	4,399	4,214
C. OTHER TRANSACTIONS, Sections 9 and 12					
Cash in transit	- 693	16	- 736	689	- 6
Other liabilities	1,086	2,925	2,289	2,416	2,588
Total other transactions	393	2,941	1,553	3,105	2,582
Net non-budgetary transactions before allowance for valuation of assets	3,381	5,061	- 1,077	6,531	6,806
Allowance for valuation of assets	- 630	350	1,650	300	500
Net non-budgetary transactions after allowance for valuation of assets	2,751	5,411	573	6,831	7,306

[1] Source/requirement (-).

III. Foreign Exchange Transactions

Foreign exchange transactions include the operations of the Exchange Fund Account, the objective of which is to assist in maintaining orderly conditions in the exchange markets and to effect foreign currency payments by various departments for the purchase of goods and services. Also included in foreign exchange transactions are subscriptions and notes payable to the International Monetary Fund, together with Special Drawing Rights. Total foreign exchange transactions provided a source in Canadian dollars of $2,233 million in 1984-85 compared to $168 million in 1983-84.

IV. Unmatured Debt Transactions

Marketable bonds payable in Canadian currency increased in 1984-85 by $12,379 million and Canada savings bonds by $3,756 million; net sales of Treasury bills amounted to $10,600 million. In total, net unmatured debt payable in Canadian currency increased by $26,824 million in 1984-85 compared to an increase of $26,618 million in 1983-84.

V. Cash Balance at End of Year

Financial requirements, including foreign exchange transactions, amounted to $27,378 million. This was largely financed by $26,824 million in unmatured debt transactions. The excess of the increase in financial requirements over unmatured debt resulted in a decrease in the cash balance at March 31, 1985 to $5,858 million, or $554 million below the March 31, 1984 level of $6,412 million.

TABLE 1.5

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
III. **Foreign exchange transactions**[1], Section 10					
Exchange Fund Account—Advances	1,263	- 237	- 1,990	767	- 778
International Monetary Fund—Subscriptions	- 930	181	64	- 1,279	10
	333	*- 56*	*- 1,926*	*- 512*	*- 768*
Less: International Monetary Fund—Notes payable	- 715	2	44	- 961	- 32
Special Drawing Rights allocations	- 175	70	24	- 18	2
	- 890	*72*	*68*	*- 979*	*- 30*
Unmatured debt payable in foreign currencies	84	634	977	- 299	2,971
Total foreign exchange transactions	1,307	506	- 1,017	168	2,233
IV. **Unmatured debt transactions**[1], Section 11					
Marketable bonds	7,834	3,000	4,989	7,273	12,379
Canada savings bonds	- 2,269	9,166	7,663	5,563	3,756
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	23	18	17	18	16
Treasury bills	5,445	- 2,395	9,750	12,575	10,600
Borrowings of Canadair Financial Corporation Inc. to be repaid by the Government—					
Canadian currency				150	- 50
Foreign currencies	150	853	160	- 279	133
Notes and loans payable in foreign currencies	- 5	- 585	703	1,214	2,904
	11,178	*10,057*	*23,282*	*26,514*	*29,738*
Less:					
Government's holdings of unmatured debt—					
Marketable bonds	- 83	14	- 110	164	- 122
Canada savings bonds held on account of employees	1	24	6	13	49
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	23	18	17	18	16
Unmatured debt payable in foreign currencies	84	634	977	- 299	2,971
	25	*690*	*890*	*- 104*	*2,914*
Total unmatured debt transactions payable in Canadian currency	11,153	9,367	22,392	26,618	26,824
V. **Cash balance at end of year**, Section 12					
In Canadian currency	5,826	6,541	4,193	6,329	5,779
In foreign currencies	105	79	386	83	79
Total cash balance	5,931	6,620	4,579	6,412	5,858

[1] Source/requirement (–).

TABLE 1.6

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
CANADA PENSION PLAN					
Receipts—					
Employer and employee contributions	2,689	3,282	3,446	3,716	3,879
Investment income	1,519	1,850	2,236	2,534	2,889
Disbursements—					
Pensions	– 2,011	– 2,456	– 3,036	– 3,657	– 4,224
Administration expenses	– 67	– 76	– 85	– 89	– 100
Net	2,130	2,600	2,561	2,504	2,444
Investments—Provincial government securities in Investment Fund	– 1,957	– 2,430	– 2,396	– 2,352	– 2,233
Total (net) Canada Pension Plan	173	170	165	152	211
UNEMPLOYMENT INSURANCE ACCOUNT					
Receipts—					
Government contribution[1]	946	1,047	2,148	2,854	2,946
Employer and employee contributions	3,399	4,887	5,039	7,465	7,777
Investment income	13	38	2	1	2
Disbursements—					
Benefits[1]	– 4,524	– 5,318	– 9,677	– 9,816	– 10,048
Interest payments		– 6	– 10	– 117	– 741
Administration expenses	– 516	– 663	– 791	– 846	– 912
Total (net[2]) Unemployment Insurance Account	– 682	– 15	– 3,289	– 459	– 976
SUPERANNUATION ACCOUNTS					
Public Service Superannuation Account—					
Receipts—					
Government contribution	288	321	339	349	373
Employee contributions	314	331	339	362	379
Public Service corporations—Employer and employee contributions	57	128	232	239	246
Interest	608	837	981	1,261	1,616
Actuarial liability adjustment	559	951	267		
Other	10	14	21	21	21
Disbursements—					
Annuities	– 409	– 466	– 523	– 576	– 647
Other	– 61	– 65	– 45	– 42	– 49
Change in unamortized portion of actuarial deficiency	– 104	– 375	301	481	356
Net	*1,262*	*1,676*	*1,912*	*2,095*	*2,295*
Canadian Forces Superannuation Account—					
Receipts—					
Government contribution	142	159	183	200	212
Employee contributions	80	91	105	113	120
Interest	480	618	755	933	1,125
Actuarial liability adjustment	252	454	286	20	
Other	1	1	2	2	2
Disbursements—					
Annuities	– 267	– 292	– 315	– 336	– 363
Other	– 14	– 15	– 12	– 10	– 13
Change in unamortized portion of actuarial deficiency	19	– 151	20	239	203
Net	*693*	*865*	*1,024*	*1,161*	*1,286*
Royal Canadian Mounted Police Superannuation Account—					
Receipts—					
Government contribution	44	52	61	65	67
Employee contributions	22	27	31	34	34
Interest	59	68	103	127	157
Actuarial liability adjustment	38	51	5		
Disbursements—					
Annuities	– 13	– 16	– 19	– 21	– 24
Other	– 3	– 3	– 2	– 2	– 2
Change in unamortized portion of actuarial deficiency	– 12	– 21	17	22	19
Net	*135*	*158*	*196*	*225*	*251*
Supplementary Retirement Benefits Account—					
Receipts—					
Government contribution	74	88	81	94	100
Employee contributions	75	83	87	94	100
Public Service corporations—Employer and employee contributions	10	24	43	45	46
Other	94	159	180	185	260
Disbursements—					
Annuities	– 25	– 26	– 31	– 27	– 25
Other	– 11	– 13	– 9	– 10	– 11
Net	*217*	*315*	*351*	*381*	*470*
Total (net) superannuation accounts	2,307	3,014	3,483	3,862	4,302

[1] Including benefits to fishermen.
[2] Net of non-interest bearing and interest bearing advances.

SUMMARY STATEMENT OF TRANSACTIONS—EXTENDED NATIONAL ACCOUNTS PRESENTATION

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework. The Extended National Accounts present, in addition to the traditional National Accounts revenue, expenditure and balance shown here under the heading "National Accounts transactions", the items which account for the difference between the National Accounts budget balance and total financial requirements on the Public Accounts basis.

In 1984-85, National Accounts transactions resulted in a deficit of $32,208 million. Loans and other transactions represented a net source of $2,597 million. Foreign exchange transactions decreased requirements by $2,233 million and unmatured debt transactions provided a source of $26,824 million. As previously noted, foreign exchange and unmatured debt transactions are identical to those reported in the Public Accounts presentation.

TABLE 1.7

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
SUMMARY STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
I. National Accounts transactions(1)					
A. Revenue(2)	53,411	66,711	67,580	72,079	78,792
B. Expenditure(3)	- 62,883	- 75,704	- 89,565	- 97,362	- 111,000
Deficit	- 9,472	- 8,993	- 21,985	- 25,283	- 32,208
II. Loans and other transactions					
A. Loans, investments and advances	- 534	- 1,739	- 596	- 881	502
B. Accrual accounts	- 1,214	- 277	- 1,033	505	1,287
C. Other transactions	953	1,825	198	706	808
Net source or requirement (-)	- 795	- 191	- 1,431	330	2,597
Financial requirements (excluding foreign exchange transactions)	- 10,267	- 9,184	- 23,416	- 24,953	- 29,611
III. Foreign exchange transactions(4)	1,307	506	- 1,017	168	2,233
Total financial requirements(5)	- 8,960	- 8,678	- 24,433	- 24,785	- 27,378
IV. Unmatured debt transactions(4)	11,153	9,367	22,392	26,618	26,824
Change in cash(6)	2,193	689	- 2,041	1,833	- 554
V. Cash balance at end of year	5,931	6,620	4,579	6,412	5,858

(1) These "National Accounts transactions" are consistent with those released by Statistics Canada on November 29, 1985.
(2) "Total revenue" plus "Capital consumption allowances" as per Statistics Canada's National Income and Expenditure Accounts.
(3) "Current expenditures" plus "Gross capital formation" as per Statistics Canada's National Income and Expenditure Accounts.
(4) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.
(5) Cash requirements (-).
(6) Cash decrease (-).

I. National Accounts Transactions

A. Revenue

On a National Accounts basis, total revenue increased $6,713 million or 9.3% in 1984-85. This compares with an increase of $7,006 million or 12.3% on a Public Accounts basis. The differences in growth rates relate to conceptual differences in treatment between the National Accounts and the Public Accounts.

These conceptual differences are mainly as follows:

(*a*) There are differences in the treatment of energy taxes. The petroleum compensation charge is included in revenue in the National Accounts but is excluded from revenue in the Public Accounts. In 1984-85, this item amounted to $2,291 million or 25% over the 1983-84 level.

(*b*) Direct taxes on persons in the National Accounts include employer-employee contributions to unemployment insurance and Government pension funds. These items, which are excluded from Public Accounts budgetary revenue, amounted to $9,658 million in 1984-85; this was 6% above the 1983-84 level of $9,114 million.

(*c*) Investment income on a National Accounts basis does not include profits from gold sales, which are included in the Public Accounts. However, in addition to the other "return on investments" categories of the Public Accounts, the National Accounts investment income includes interest on superannuation accounts and imputed banking services and is reduced by the amount of deficits of Government business enterprises. Interest on superannuation accounts, interest on loans and advances, imputed banking services and net profits of Government business enterprises amounted to $3,775 million, $2,265 million, $75 million and $1,738 million respectively in 1984-85, compared to $3,303 million, $2,220 million, $80 million and $1,113 million respectively in 1983-84. For these four categories together, the growth was $1,137 million in 1984-85 or 16.9%.

(*d*) In the National Accounts, corporate tax revenue is recorded on a liability basis rather than on the Public Accounts collection basis. In addition, the National Accounts amount includes the Petroleum and Gas Revenue Tax and the Incremental Oil Revenue Tax, which are reported as a separate item in the Public Accounts presentation of energy taxes. In 1984-85, corporate liabilities increased $1,093 million or 10.1% compared to an increase of $2,093 million or 28.7% for collections on a Public Accounts basis.

(*e*) In addition, the National Accounts include capital consumption allowances which are excluded from the Public Accounts. In 1984-85, capital consumption allowances amounted to $1,299 million or 10.5% above the 1983-84 level of $1,176 million.

With respect to the broad categories, direct taxes from persons on a National Accounts basis increased in 1984-85 by $2,310 million or 6.5%. As already indicated, corporate liabilities were up $1,093 million or 10.1%. Indirect taxes increased $1,931 million or 11.7% reflecting revenue increases across most indirect tax components. Investment income rose $1,137 million or 16.9%, reflecting higher interest earned on Government-held public funds and higher net remitted profits of Government business enterprises.

B. Expenditure

Federal Government expenditure on a National Accounts basis was $111,000 million in 1984-85, an increase of $13,638 million or 14% over 1983-84. This compares with an increase of $12,139 million or 13.7% on a Public Accounts basis. As with the revenue, the differences in value terms and growth rates reflect conceptual differences which are mainly as follows:

(*a*) In the National Accounts, petroleum compensation payments are recorded on a gross accrual basis. In the Public Accounts, the petroleum compensation account is recorded on a net basis with revenues credited to expenditures. On a National Accounts basis, petroleum compensation payments were $3,486 million in 1984-85 as compared to $2,263 million in 1983-84, for an increase of $1,223 million or 54%. This increase of $1,223 million was $466 million above the Public Accounts petroleum compensation account expenditure increase of $757 million.

(*b*) The National Accounts substitutes the expenditures of identified funds and agencies for Government transfers to these funds and agencies. Similarly, transfer payments to persons in the National Accounts expenditures include unemployment insurance benefits and public service pension payments instead of the Government's contributions to the Unemployment Insurance Account and pension funds. These unemployment insurance and pension benefit payments, which are not included in Public Accounts budgetary expenditure, amounted together to $12,464 million or 5.3% above the 1983-84 level of $11,803 million.

(*c*) Deficits of Government business enterprises are deducted in the National Accounts from revenue, while in the Public Accounts they are included in expenditures.

(*d*) The National Accounts expenditures exclude identified reserves or write-offs such as the provision for valuation which is included in budgetary expenditures.

(*e*) As with revenue, the National Accounts expenditures include capital consumption allowances which are excluded from Public Accounts expenditures.

Transfer payments to other levels of government increased to $20,361 million or 9.9% in 1984-85 compared with growth rates of 15% in 1983-84 and 10.8% in 1982-83. While payments under the taxation agreements decreased slightly by $51 million, or 0.9% to $5,665 million, federal contributions to the provinces for hospital insurance, medical care and post-secondary education increased 13.4% in 1984-85 to $7,586 million. Canada Assistance Plan payments to the provinces rose $293 million, or 8.8%, to $3,631 million in 1984-85 because of continuing high levels of unemployment. Other transfers to the provinces increased significantly mainly due to the payments for official languages education.

Transfer payments to persons increased $2,160 million or 7.6% in 1984-85 compared with rates of increase of 9.1% and 31.5% in 1983-84 and 1982-83 respectively. Old age security benefits grew 9.8%, or $1,008 million to $11,304 million in 1984-85. The increase in unemployment insurance benefits of 2.4% or $237 million to $10,120 million reflects slight declines in the number of beneficiaries and eligible benefit weeks offset by an increase in the average benefits paid. Following increases of 14.5% in 1982-83 and 13.8% in 1983-84, Government pensions for 1984-85 increased 9.5% to $1,848 million. The "other transfers to persons" category grew $661 million or 15.8% in 1984-85 due mainly to the Government's job creation programs and contributions to native peoples for the provision of education, economic and social services.

Total current goods and services grew 10% to $22,433 million which is between increases of 13.1% in 1982-83 and 6% in 1983-84. Defence goods and services expenditures increased $935 million, or 12.2%, in 1984-85, while non-defence goods and services expenditures increased $1,111 million, or 8.7%, to $13,817 million. Wages, salaries and supplementary labour income increased $495 million, or 4.7% to $10,956 million, while military pay and allowances increased $193 million, or 7.9%, to $2,633 million in 1984-85. Other current goods and services increased significantly by $1,235 million, or 19.6%, to $7,545 million in 1984-85, primarily due to military capital expenditures.

Interest on the public debt rose $4,329 million or 24% in 1984-85, compared to increases of 7.4% in 1983-84 and 13.2% in 1982-83, because of higher interest rates and an increase in outstanding debt.

The substantial increase in gross capital formation of 51.1%, or $965 million, to $2,852 million reflects the continuing impact of new capital projects under the Special Recovery Capital Projects Program introduced in the April 1983 Budget. The growth in 1984-85 in current transfers to non-residents of 20.7%, or $264 million, to $1,539 million, reflects the Government's commitment to Official Development Assistance.

Subsidies increased significantly in 1984-85 by $1,889 million or 32.2% to $7,762 million. This is explained by the increase of $160 million in 1984-85 for oil import compensation payments to $738 million, and by the increase in synthetic oil subsidies to $2,748 million which resulted from the depreciation of the Canadian dollar against the U.S. dollar and larger volume of oil qualifying for New Oil Reference Price subsidies. The other subsidies category grew 18.3% to $4,276 million mainly because of the western grain stabilization payments. In addition, capital assistance increased 5.2%, or $156 million, to $3,131 million in 1984-85 as the Petroleum Incentives Program payments were up compared to 1983-84.

TABLE 1.8

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS

(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
I. National Accounts transactions					
A. REVENUE—					
Direct taxes—					
Persons	24,536	30,563	33,209	35,713	38,023
Corporations	9,014	8,902	9,472	10,844	11,937
Non-residents	932	1,163	1,116	1,051	1,170
Total direct taxes	*34,482*	*40,628*	*43,797*	*47,608*	*51,130*
Indirect taxes	13,339	19,207	16,609	16,555	18,486
Other current transfers from persons	16	15	15	24	24
Investment income	4,736	5,917	6,110	6,716	7,853
Capital consumption allowances	838	944	1,049	1,176	1,299
Total revenue	53,411	66,711	67,580	72,079	78,792
B. EXPENDITURE—					
Current goods and services—					
Defence	5,072	5,820	7,035	7,681	8,616
Non-defence	9,361	11,181	12,187	12,706	13,817
Total current goods and services	*14,433*	*17,001*	*19,222*	*20,387*	*22,433*
Transfer payments to persons	17,114	19,776	26,005	28,361	30,521
Subsidies	5,697	6,374	5,830	5,873	7,762
Capital assistance	656	871	3,122	2,975	3,131
Current transfers to non-residents	779	943	1,069	1,275	1,539
Interest on the public debt	10,544	14,855	16,821	18,072	22,401
Transfers to provinces	12,574	14,217	15,826	18,214	20,017
Transfers to local governments	303	322	283	318	344
Gross capital formation	783	1,345	1,387	1,887	2,852
Total expenditure	62,883	75,704	89,565	97,362	111,000
Deficit	− 9,472	− 8,993	− 21,985	− 25,283	− 32,208

II. Loans and Other Transactions

A. Loans, Investments and Advances

Loans, investments and advances, on an Extended National Accounts basis, were a source of $502 million in 1984-85, a change of $1,383 million from the 1983-84 requirement of $881 million. Loans to other governments and miscellaneous loans created a requirement of $806 million in 1984-85 and $1,332 million in 1983-84. Loans, investments and advances to lending institutions provided a source of $737 million in 1984-85 compared to $166 million in 1983-84.

B. Accrual Accounts

This category reflects mainly the difference between the modified cash recording on the Public Accounts basis and the accrual recording on the National Accounts basis. The category also records several items such as cash in transit, accounts payable and accrued interest; these items are generally of a capital nature and are not included in the National Accounts revenue and expenditure categories. These accrual accounts were a source of $1,287 million in 1984-85 as compared to $505 million in 1983-84.

C. Other Transactions

Other transactions provided a source of $808 million in 1984-85 compared to $706 million in 1983-84. This category includes the provincial tax collection agreements account, deposit and trust accounts, and other transactions that are not included in National Accounts revenue and expenditure.

TABLE 1.9

GOVERNMENT OF CANADA
EXTENDED NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF TRANSACTIONS
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
II. Loans and other transactions					
A. LOANS, INVESTMENTS AND ADVANCES—					
Lending institutions—					
Canada Deposit Insurance Corporation		- 200	60	140	- 40
Canada Mortgage and Housing Corporation	- 66	- 199	- 30	194	364
Export Development Corporation	19	3	- 40	- 5	39
Farm Credit Corporation	- 270	- 348	- 394	- 379	172
Veterans' Land Act	37	29	28	31	32
Federal Business Development Bank	101	125	145	172	157
Municipal Development and Loan Board	12	12	12	13	13
	- 167	- 578	- 219	166	737
Regional economic development—					
Stabilization and development loans to provinces	8	9	9	9	10
Regional Industrial Expansion	- 8	13	102	22	40
Electrical loans	- 3	- 1	- 4	- 6	- 3
	- 3	21	107	25	47
Transportation and communications—					
Air Canada	13	14	16	17	18
Canadian National Railways	- 8		- 41	- 62	2
Canadian Broadcasting Corporation	188				
Other		9	- 7	5	4
	193	23	- 32	- 40	24
Loans to other levels of government—					
Other levels of governments—Domestic	167	- 7	- 84	- 4	30
Other governments—International	- 229	- 256	- 273	- 167	- 172
International organizations	- 110	- 166	- 213	- 335	- 378
	- 172	- 429	- 570	- 506	- 520
Miscellaneous—					
Petro-Canada	- 440	- 840	- 1,354	- 659	
Other	10	- 286	- 178	- 167	- 286
	- 430	- 1,126	- 1,532	- 826	- 286
Allowance for valuation of assets	45	350	1,650	300	500
Total loans, investments and advances	- 534	- 1,739	- 596	- 881	502
B. ACCRUAL ACCOUNTS—					
Interest and matured debt	399	1,848	1,677	1,212	1,166
Supplementary period accounts	- 742	- 3,267	- 1,200	122	- 76
Corporate income tax	- 737	115	- 1,090	- 1,306	- 87
Oil export charges	- 21	97	- 643	- 21	- 86
Gross capital formation	- 222	129	100	- 147	- 223
Outstanding cheques and warrants	9	29	208	516	376
Allowance for valuation of certain liabilities	100	772	- 85	129	217
Total accrual accounts	- 1,214	- 277	- 1,033	505	1,287
C. OTHER TRANSACTIONS—					
Provincial tax collection agreements account	728	- 56	- 384	277	309
Other	225	1,881	582	429	499
Total other transactions	953	1,825	198	706	808
Net source or requirement (-)	- 795	- 191	- 1,431	330	2,597

PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION

While the Public Accounts and the Extended National Accounts presentations result in the same total financial requirement figures, differences exist in the treatment of transactions in arriving at the budgetary surplus or deficit on a Public Accounts basis and the surplus or deficit on an Extended National Accounts basis. These differences are offset in the non-budgetary components of total financial requirements.

The reconciliation of transactions according to the two systems of accounts is set out in the tables that follow. The major factors which give rise to the need for a reconciliation are listed below.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits, including the deficit of the Canada Post Corporation, are netted against Government investment income.

Revenue in the Public Accounts is recorded on a cash basis. While the major portion of National Accounts revenue is accounted for on a cash basis, certain items, such as corporate income taxes and the oil export charges, are reported on an accrual basis.

Transactions of employee pension accounts and the Unemployment Insurance Account are treated as non-budgetary in the Public Accounts, although the Government's statutory contributions to these accounts and interest payments on the Government's liability to these accounts form part of budgetary expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the Extended National Accounts presentation, and benefit payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the latter framework while no such provision is made in the Public Accounts presentation.

The Extended National Accounts universe includes certain Government agencies which are not part of the Public Accounts universe. The actual financial transactions of those agencies form part of Extended National Accounts revenue and expenditure. Transfers and loans to these agencies are thus not accounted for in the Extended National Accounts presentation.

TABLE 1.10

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
REVENUE
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
Budgetary revenue—Public Accounts	45,398	54,854	56,012	57,131	64,137
Reconciling items—					
Government pension and social security receipts	6,599	8,909	9,571	12,476	13,490
Corporate income tax—Excess of accruals over collections	737	– 115	1,090	1,306	87
Capital consumption allowances	838	944	1,049	1,176	1,299
Petroleum compensation charge(1)	1,459	3,855	2,743	1,833	2,291
Non-tax revenue(2)	– 365	– 432	– 480	– 535	– 628
Deficits of Government business enterprises	– 1,124	– 1,485	– 1,159	– 1,212	– 979
Miscellaneous(3)	– 131	181	– 1,246	– 96	– 905
Total revenue—Extended National Accounts	53,411	66,711	67,580	72,079	78,792

(1) In the Public Accounts, the petroleum compensation charge is netted against petroleum compensation payments and included in budgetary expenditure. Gross revenues and payments are recorded in the National Accounts.

(2) Various items of non-tax revenue, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

(3) Major items under the miscellaneous caption include adjustments for proceeds from the sale of used capital assets, the air transportation tax, Western Grain Stabilization receipts, imputed items, and the treatment of revenue in the supplementary accounting period after March 31.

TABLE 1.11

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
EXPENDITURE
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
Budgetary expenditure—Public Accounts	58,416	69,449	80,001	88,915	101,054
Reconciling items—					
Government pension and social security disbursements	5,852	7,026	11,308	11,808	12,464
Net expenditure of funds and agencies[1]	769	901	797	985	1,232
Capital consumption allowances	838	944	1,049	1,176	1,299
Petroleum compensation program[2]	900	3,804	2,934	1,685	2,246
Non-tax revenue[3]	– 365	– 432	– 480	– 535	– 628
Deficits of Government business enterprises	– 1,124	– 1,485	– 1,159	– 1,212	– 979
Budgetary transfers to funds and agencies	– 1,737	– 2,789	– 2,202	– 5,050	– 5,385
Miscellaneous[4]	– 666	– 1,714	– 2,683	– 410	– 303
Total expenditure—Extended National Accounts	62,883	75,704	89,565	97,362	111,000

[1] In the National Accounts, budgetary appropriations to various funds and agencies are replaced by net actual expenditures of the funds and agencies.

[2] This item represents the difference between the gross payments recorded on the National Accounts basis and net payments recorded on the Public Accounts basis.

[3] Various non-tax revenues, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

[4] Major items under the miscellaneous caption include adjustments for reserves and write-offs, a provision for the valuation of assets and liabilities, purchase of used capital assets, imputed items, and the treatment of expenditure in the supplementary accounting period after March 31.

TABLE 1.12

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND EXTENDED NATIONAL ACCOUNTS RECONCILIATION
NON-BUDGETARY
(in millions of dollars)

	Year ended March 31				
	1981	1982	1983	1984	1985
Non-budgetary transactions—Public Accounts	2,751	5,411	573	6,831	7,306
Reconciling items—					
Government pension and social security accounts	– 1,849	– 3,240	– 252	– 3,713	– 3,430
Corporate income tax—Excess of accruals over collections	– 737	115	– 1,090	– 1,306	– 87
Miscellaneous[1]	– 960	– 2,477	– 662	– 1,482	– 1,192
Total loans and other transactions—Extended National Accounts	– 795	– 191	– 1,431	330	2,597

[1] Major items under the miscellaneous caption include adjustments for a provision for the valuation of assets and liabilities, and the treatment of revenue and expenditure in the supplementary accounting period after March 31.

SECTION 2

1984-85
PUBLIC ACCOUNTS

Audited Financial Statements of the Government of Canada

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STATEMENT OF RESPONSIBILITY AND PREFACE TO THE AUDITED FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The financial statements in this section were prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements, and on a basis consistent with that of the preceding year, after giving retroactive effect to the change in accounting policies described in Note 2. The fundamental purpose of the financial statements is to provide information to Parliament and thus to the public, to facilitate an understanding and evaluation of:

—the financial affairs of Canada that were administered by the Government; and

—the nature and extent of the financial responsibilities entrusted to the Government in a given fiscal year by the Constitution and other Acts of Parliament.

The two basic concepts underlying the Government's accounting system are found in the Constitution Acts: first, the concept of the Consolidated Revenue Fund, which emanates from the requirement that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, the concept that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada, in compliance with governing legislation. The financial statements are prepared on a modified cash basis of accounting. Where there are departures from cash accounting, the information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality. Financial information, contained elsewhere in this volume, is consistent with that in the financial statements, unless otherwise indicated.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks, and which are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, are authorized by Parliament, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies and Crown corporations, to meet accounting and reporting requirements.

The Auditor General of Canada provides an independent opinion on the financial statements prepared by the Government. The duties of the Auditor General in that respect are set out in Section 6 of the Auditor General Act, S.C. 1976-77, C.34, which states in part that the Auditor General "shall express his opinion as to whether they (the financial statements) present fairly information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have".

Annually, the financial statements are tabled in Parliament as part of the Public Accounts, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit report. Representatives of the Government and of the Auditor General attend the Public Accounts Committee review proceedings to provide testimony and other information requested by the Committee. These meetings are open to the public, and the Committee's report and recommendations to Parliament are published in the official report of the House of Commons.

The financial statements consist of five statements and accompanying notes. The first statement is the Statement of Transactions, which shows how the financial requirements were met, and the effect of the transactions on the cash balance. The financial transactions are classified into the following categories:

- The first category, budgetary, consists of all the transactions with outside parties which enter into the calculation of the annual deficit or surplus of the Government, that is, the receipts from tax and non-tax revenue, together with the expenditures authorized by Parliament.
- The second category, non-budgetary, consists of transactions in loans, investments and advances, in liabilities for the administration of certain public money received or collected for special purposes, and in other liabilities. These transactions account for the change in the financial claims and obligations of the Government.
- The third category, foreign exchange, reflects transactions with the Exchange Fund Account, the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar, together with an accounting of the net position of the Government with respect to the International Monetary Fund. Foreign exchange transactions include unmatured debt payable in foreign currencies.
- The fourth category, unmatured debt, represents the extent to which financial requirements have been met through the increase in unmatured debt, that is, the net change in amounts owing for marketable bonds, Canada savings bonds, Treasury bills, and certain notes and loans payable. Unmatured debt transactions exclude unmatured debt payable in foreign currencies.

The second statement is the Statement of Revenue and Expenditure, which gives a more detailed accounting of the budgetary transactions summarized in the Statement of Transactions.

The third statement is the Statement of Accumulated Deficit which shows the changes in the accumulated deficit for the last two years.

The fourth statement is the Statement of Assets and Liabilities. This statement differs in some ways from the conventional balance sheet of the private sector. Fixed assets, having been accounted for as expenditures, are reported at the nominal value of $1, and revenues not yet received, such as uncollected taxes, are not recorded as assets. It should be noted, therefore, that the difference between net recorded assets and total liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government; this difference should not be taken as the Government's net worth.

The fifth statement is the Statement of Use of Appropriations, which summarizes by department, the use of parliamentary appropriations for budgetary expenditure, and for loans, investments and advances.

Other sections in this volume, together with Volumes II and III of the Public Accounts, are designed to provide information supporting the financial statements.

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 1985

(in millions of dollars)

	1985	1984
BUDGETARY TRANSACTIONS		
Revenue	64,137	57,131
Expenditure	– 101,054	– 88,915
Deficit	– 36,917	– 31,784
NON-BUDGETARY TRANSACTIONS		
Loans, investments and advances	510	– 673
Specified purpose accounts	4,214	4,399
Other transactions	2,582	3,105
Net source	7,306	6,831
Financial requirements (excluding foreign exchange)	***– 29,611***	***– 24,953***
FOREIGN EXCHANGE TRANSACTIONS(2)	2,233	168
Total financial requirements(1)	***– 27,378***	***– 24,785***
UNMATURED DEBT TRANSACTIONS(2)	26,824	26,618
Change in cash	***– 554***	***1,833***
CASH BALANCE AT END OF YEAR	***5,858***	***6,412***

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

(1) Cash requirements (–).

(2) Unmatured debt payable in foreign currencies has been included as part of foreign exchange transactions.

September 16, 1985

MICHAEL H. RAYNER, F.C.A.
Comptroller General of Canada

STANLEY H. HARTT
Deputy Minister of Finance

R. V. HESSION
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure for the Year Ended March 31, 1985

(in millions of dollars)

	1985		1984	
	Gross[1]	Net[1]	Gross[1]	Net[1]
REVENUE, Table 5.1, Section 5—				
TAX REVENUE				
Income tax—				
Personal	29,254	29,254	26,967	26,967
Corporation	9,379	9,379	7,286	7,286
Non-resident	1,021	1,021	908	908
	39,654	*39,654*	*35,161*	*35,161*
Excise taxes and duties—				
Sales tax	7,729	7,729	6,660	6,660
Energy taxes	6,417	4,209	5,786	4,036
Customs import duties	3,796	3,796	3,380	3,380
Other	2,538	2,312	2,319	2,111
	20,480	*18,046*	*18,145*	*16,187*
Other tax revenue	107	107	126	126
	60,241	*57,807*	*53,432*	*51,474*
NON-TAX REVENUE				
Return on investments	5,272	5,202	4,825	4,747
Other non-tax revenue	5,211	1,128	4,585	910
	10,483	*6,330*	*9,410*	*5,657*
TOTAL REVENUE	**70,724**	**64,137**	**62,842**	**57,131**
EXPENDITURE, Table 6.2, Section 6—				
Social development—				
Old age security benefits, guaranteed income supplements and spouses' allowances	11,418	11,418	10,406	10,406
Family allowances	2,418	2,418	2,326	2,326
Canada Assistance Plan	3,635	3,635	3,288	3,288
Government contribution to the Unemployment Insurance Account	2,788	2,788	2,714	2,714
Established programs financing—				
Insurance and medical care services	6,330	6,330	5,564	5,564
Education support	2,492	2,492	2,252	2,252
Other	14,991	13,632	13,598	12,350
	44,072	*42,713*	*40,148*	*38,900*
Economic and regional development	16,972	13,827	14,942	12,327
Fiscal arrangements	6,085	6,085	5,878	5,878
External affairs and aid	2,137	2,117	1,782	1,764
Defence	9,197	8,926	8,284	7,972
Parliament and services to Government	5,827	4,035	5,146	3,628
Total program expenditure	*84,290*	*77,703*	*76,180*	*70,469*
Public debt	22,551	22,551	18,146	18,146
	106,841	*100,254*	*94,326*	*88,615*
PROVISION FOR VALUATION	*800*	*800*	*300*	*300*
TOTAL EXPENDITURE	**107,641**	**101,054**	**94,626**	**88,915**
DEFICIT	**36,917**	**36,917**	**31,784**	**31,784**

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

[1] The difference between Gross and Net is Revenue credited to appropriations.

September 16, 1985

MICHAEL H. RAYNER, F.C.A.	STANLEY H. HARTT	R. V. HESSION
Comptroller General of Canada	*Deputy Minister of Finance*	*Deputy Receiver General for Canada*

GOVERNMENT OF CANADA

Statement of Accumulated Deficit for the Year Ended March 31, 1985

(in millions of dollars)

	1985	1984
Accumulated deficit, beginning of year		
As previously reported	157,011	119,522
Reclassification and valuation of certain assets and liabilities (Note 2)	– 2,480	3,225
Accumulated deficit, beginning of year, as restated	154,531	122,747
Deficit before change in accounting policies (as previously reported for 1984)	37,767	37,489
Net decrease in deficit due to reclassification and valuation of certain assets and liabilities (Note 2)	– 850	– 5,705
Deficit (as restated for 1984)	36,917	31,784
Accumulated deficit at end of year (as restated for 1984)	191,448	154,531

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

September 16, 1985

MICHAEL H. RAYNER, F.C.A.
Comptroller General of Canada

STANLEY H. HARTT
Deputy Minister of Finance

R. V. HESSION
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Assets and Liabilities as at March 31, 1985

(in millions of dollars)

	1985	1984	Net increase or decrease (–)
FINANCIAL ASSETS			
LOANS, INVESTMENTS AND ADVANCES, **Table 7.1, Section 7—**			
Crown corporations—			
Lending institutions—			
Canada Deposit Insurance Corporation	40		40
Canada Mortgage and Housing Corporation	9,860	10,224	– 364
Export Development Corporation	890	929	– 39
Farm Credit Corporation	4,328	4,500	– 172
Federal Business Development Bank	557	714	– 157
	15,675	*16,367*	*– 692*
All other Crown corporations—			
Air Canada	557	575	– 18
Atomic Energy of Canada Limited	795	833	– 38
Canada Development Investment Corporation	396	414	– 18
Canadian National Railways	2,854	2,856	– 2
Petro-Canada	4,299	4,299	
Other	1,646	1,618	28
	10,547	*10,595*	*– 48*
Total Crown corporations	*26,222*	*26,962*	*– 740*
Other loans, investments and advances—			
Provincial and territorial governments	1,147	1,214	– 67
National governments including developing countries	4,387	4,215	172
International organizations	3,727	3,306	421
Less: notes payable	1,196	1,153	43
	2,531	*2,153*	*378*
Veterans' Land Act Fund advances less allowance for conditional benefits	192	224	– 32
Joint and mixed enterprises	571	460	111
Miscellaneous	766	598	168
	9,594	*8,864*	*730*
	35,816	*35,826*	*– 10*
Less: allowance for valuation	6,200	5,700	500
TOTAL LOANS, INVESTMENTS AND ADVANCES	*29,616*	*30,126*	*– 510*
FOREIGN EXCHANGE ACCOUNTS, **Table 10.1, Section 10—**			
Exchange Fund Account—Advances, Table 10.2, Section 10	4,177	3,399	778
International Monetary Fund—Subscriptions	3,985	3,995	– 10
	8,162	*7,394*	*768*
Less: International Monetary Fund—Notes payable	3,276	3,244	32
Special Drawing Rights allocations	1,056	1,058	– 2
	4,332	*4,302*	*30*
TOTAL FOREIGN EXCHANGE ACCOUNTS	*3,830*	*3,092*	*738*
CASH IN TRANSIT, **Table 12.1, Section 12**	*1,882*	*1,876*	*6*
CASH, **Table 12.2, Section 12**	*5,858*	*6,412*	*– 554*
FIXED ASSETS (valued at one dollar), Section 12			
NET RECORDED ASSETS	41,186	41,506	– 320
ACCUMULATED DEFICIT	*191,448*	*154,531*	*36,917*
TOTAL	**232,634**	**196,037**	**36,597**

	1985	1984	Net increase or decrease (-)
LIABILITIES			
SPECIFIED PURPOSE ACCOUNTS, Table 8.1, Section 8—			
Canada Pension Plan Account	29,056	26,612	2,444
Less: provincial government securities held by the Canada Pension Plan Investment Fund	27,349	25,116	2,233
	1,707	*1,496*	*211*
Superannuation accounts	37,517	33,791	3,726
Less: unamortized portion of actuarial deficiencies	527	1,103	- 576
	36,990	*32,688*	*4,302*
Unemployment Insurance Account	- 262	- 278	16
Less: interest-bearing loans	4,815	3,823	992
	- 5,077	*- 4,101*	*- 976*
Government Annuities Account	1,095	1,124	- 29
Deposit and trust accounts	2,611	2,290	321
Provincial tax collection agreements account	1,617	1,308	309
Other	574	498	76
TOTAL SPECIFIED PURPOSE ACCOUNTS	***39,517***	***35,303***	***4,214***
OTHER LIABILITIES, Table 9.1, Section 9—			
Interest and matured debt	10,805	9,638	1,167
Less: unamortized discount on Treasury bills	1,387	1,016	371
	9,418	*8,622*	*796*
Accounts payable	5,556	4,307	1,249
Outstanding cheques and warrants	3,422	3,046	376
Allowance for employee vacation and termination benefits	2,050	1,900	150
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government—			
Borrowings of agent Crown corporations, Table 7.4, Section 7 (Note 14)	12,864	10,763	2,101
Less: borrowings expected to be repaid by these Crown corporations	12,810	10,675	2,135
	54	*88*	*- 34*
Miscellaneous	185	134	51
TOTAL OTHER LIABILITIES	***20,685***	***18,097***	***2,588***
UNMATURED DEBT, Tables 11.1 and 11.9, Section 11—			
Payable in Canadian currency—			
Marketable bonds	69,256	56,811	12,445
Canada savings bonds	41,960	38,204	3,756
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	205	189	16
Treasury bills	52,300	41,700	10,600
Borrowings of Canadair Financial Corporation Inc. to be repaid by the Government	100	150	- 50
	163,821	*137,054*	*26,767*
Less: Government's holdings of unmatured debt	446	503	- 57
	163,375	*136,551*	*26,824*
Payable in foreign currencies—			
Marketable bonds	2,117	2,183	- 66
Notes and loans payable in foreign currencies	5,943	3,039	2,904
Borrowings of Canadair Financial Corporation Inc. to be repaid by the Government	1,017	884	133
	9,077	*6,106*	*2,971*
Less: Government's holdings of unmatured debt	20	20	
	9,057	*6,086*	*2,971*
TOTAL UNMATURED DEBT	***172,432***	***142,637***	***29,795***
TOTAL	**232,634**	**196,037**	**36,597**

The accompanying notes are an integral part of this statement.
Details can be found in other sections of this volume.

September 16, 1985

MICHAEL H. RAYNER, F.C.A.
Comptroller General of Canada

STANLEY H. HARTT
Deputy Minister of Finance

R. V. HESSION
Deputy Receiver General for Canada

GOVERNMENT OF CANADA

Statement of Use of Appropriations for the Year Ended March 31, 1985

(in millions of dollars)

	Appropriations	Used in the current year	Balances			Used in the previous year
			Lapsed	Overexpended	Carried forward	
Agriculture—Budgetary	1,915	1,593	298		24	1,393
Non-budgetary	**1,027**	**− 134**	(1)		**1,161**	**194**
Communications—Budgetary	1,584	1,520	41		23	1,369
Non-budgetary	**81**	**− 3**	(1)		**84**	(1)
Consumer and Corporate Affairs—Budgetary	261	202	59			269
Economic and Regional Development—Budgetary	22	6	16			20
Employment and Immigration—Budgetary	5,308	4,994	314			4,820
Non-budgetary	**12**	**6**			**6**	**3**
Energy, Mines and Resources—Budgetary	4,844	4,575	198		71	3,458
Non-budgetary	**3,910**	**4**	**6**		**3,900**	**625**
Environment—Budgetary	855	819	36			762
External Affairs—Budgetary	2,354	2,305	37		12	1,972
Non-budgetary	**11,250**	**510**	**23**		**10,717**	**535**(2)
Finance—Budgetary	28,593	28,514	4		75	23,918
Non-budgetary	**4,983**	**249**	(1)		**4,734**	**40**
Fisheries and Oceans—Budgetary	789	721	68			609
Non-budgetary	**170**	**118**	(1)		**52**	**37**
Governor General—Budgetary	6	6	(1)			5
Indian Affairs and Northern Development—Budgetary	2,286	2,251	29	3	9	2,052
Non-budgetary	**71**	**21**	**2**		**48**	**150**
Justice—Budgetary	285	257	28	(1)		219
Labour—Budgetary	2,173	2,107	66			1,719
Non-budgetary	**4,666**	**283**	**23**		**4,360**	**438**
National Defence—Budgetary	8,938	8,926	30	18		7,972
Non-budgetary	**48**	**9**			**39**	**1**
National Health and Welfare—Budgetary	24,935	24,914	21	(1)		22,554
Non-budgetary	**20**	**20**	(1)			
National Revenue—Budgetary	1,611	1,588	23			1,465
Non-budgetary	**500**				**500**	
Parliament—Budgetary	196	194	2			178
Privy Council—Budgetary	176	174	2	(1)		83
Public Works—Budgetary	1,814	1,433	90		291	1,234
Non-budgetary	**2**		**2**			
Regional Industrial Expansion—Budgetary	2,036	1,666	273		97	2,072
Non-budgetary	**1,289**	**− 155**	**9**		**1,435**	**− 155**
Science and Technology—Budgetary	830	792	38			693
Secretary of State—Budgetary	3,268	3,224	35		9	2,918
Social Development—Budgetary	7	3	4			6
Solicitor General—Budgetary	1,789	1,630	159			1,496
Non-budgetary	(1)	(1)			(1)	(1)
Supply and Services—Budgetary	703	410	15		278	441
Non-budgetary	**22**	**− 2**			**24**	**− 2**
Transport—Budgetary	4,148	3,701	405		42	3,265
Non-budgetary	**962**	**− 10**	**9**		**963**	**57**
Treasury Board—Budgetary	573	270	303			265
Veterans Affairs—Budgetary	1,529	1,459	70			1,388
Non-budgetary	**377**	**− 34**			**411**	**− 34**
TOTAL—BUDGETARY	103,828	100,254	2,664	21	931	88,615
NON-BUDGETARY	**29,390**	**882**	**74**		**28,434**	**1,889**(2)

The accompanying notes are an integral part of this statement.

Details of use of appropriations can be found in Volume II.

(1) Less than $500,000.

(2) Previous year's amount was restated due to exclusion of revaluation adjustment.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

September 16, 1985

MICHAEL H. RAYNER, F.C.A.	STANLEY H. HARTT	R. V. HESSION
Comptroller General of Canada	*Deputy Minister of Finance*	*Deputy Receiver General for Canada*

Notes to the Financial Statements of the Government of Canada

1. Significant Accounting Policies

The accounting policies of the Government of Canada are based on concepts embodied in the Constitution Acts, and in the Financial Administration Act and other legislation.

i. *Government of Canada as an accounting entity*

For purposes of maintaining the accounts of Canada and preparing the Public Accounts, the Government of Canada is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act.

In accordance with the above definition, the corporations listed in Parts I and II of Schedule C of the Financial Administration Act, and those Crown corporations that are not subject to Divisions I to IV of Part XII of the Financial Administration Act, are excluded from the Government of Canada as an accounting entity; therefore, their financial statements are not consolidated with those of the Government. However, the borrowings of those corporations which are agents of the Crown are recorded as a liability of the Government net of borrowings expected to be repaid directly by these corporations. The financial statements of Crown corporations are presented in Volume III of the Public Accounts.

In addition, certain accounts and funds have financial statements which are not combined with those of the Government, but appear separately in Volumes I and II. These accounts and funds include the Exchange Fund Account, the Canada Pension Plan Account, the Unemployment Insurance Account and other similar accounts.

ii. *Classification of financial transactions*

The financial transactions of the Government, as recorded in the accounts of Canada and reported in the Public Accounts, are classified into budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

In general terms, budgetary transactions enter into the calculation of the annual deficit or surplus and are reported on the Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed on the Statement of Assets and Liabilities.

For purposes of reporting, the Public Accounts uses the classification in force at the end of the year to which the report refers and amounts for the previous year are reclassified retroactively to conform to the current year's accounting policies and presentation.

iii. *Budgetary revenue*

Budgetary revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government, and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, the Unemployment Insurance Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

On the Statement of Revenue and Expenditure, revenue is reported both gross and net. The difference between the two is revenue credited to appropriations.

iv. *Budgetary expenditure*

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes amounts charged to the Canada Pension Plan Account, the Unemployment Insurance Account except for the Government's share of benefits, superannuation accounts, other specified purpose accounts, and other liability accounts.

On the Statement of Revenue and Expenditure, expenditure is reported both gross and net. The difference between the two is revenue credited to appropriations.

v. *Assets*

Assets are defined as the financial claims acquired by the Government on outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these are accounts receivable, net of refunds payable, for tax and non-tax revenue.

vi. *Liabilities*

Liabilities are defined as the financial obligations of the Government to outside organizations and individuals as a result of events and transactions recorded as at the closing date.

However, as a result of the Government's accounting policies described above, and in accordance with enabling legislation, actuarial liabilities arising from the indexing to the cost of living, of superannuate pensions and annuities, are not reported on the Statement of Assets and Liabilities.

vii. *Fixed assets*

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction. Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

viii. *Valuation of assets and liabilities*

ASSETS

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value.

LIABILITIES

Liabilities are recorded in the amounts ultimately payable and liabilities for the superannuation accounts, with the exception of indexing, and the Government Annuities Account, are valued on an actuarial basis.

The Canada Pension Plan Account and the Supplementary Retirement Benefits Account are not maintained on an actuarial basis. The Canada Pension Plan Act limits payments from the Consolidated Revenue Fund to the balance in the Canada Pension Plan Account.

ix. *Translation of foreign currency transactions*

Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates.

Assets and liabilities resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue, while net losses are charged to expenditure.

2. Change in Accounting Policies

The receipts of the Canadian Ownership Account have been classified as budgetary transactions, whereas in previous years, they were classified as non-budgetary transactions. This change in accounting policy has been authorized by the President of the Treasury Board and the Minister of Finance under Section 54(2)(b) of the Financial Administration Act.

In 1984 and prior years, the effect of changes in accounting policies was reflected entirely in the year of change, with no restatement of prior year's figures. Commencing in 1985, such changes are applied retroactively, with restatement of the previous year's deficit and accumulated deficit, for consistency.

The effect of the changes made in both 1985 and 1984, on the accumulated deficit at the beginning of the year and on the deficit for the year, is as follows:

i. *Effect of changes on the accumulated deficit at the beginning of year*

	(in millions of dollars)	
	1985	1984
Change implemented in 1985:		
Inclusion of the Canadian Ownership special charge, accumulated to the beginning of the year, in revenue[1]	- 2,480	- 1,675
Changes implemented in 1984:		
Provision for valuation of certain assets, and for liabilities previously not recorded		4,900
Decrease (-)/increase in accumulated deficit at the beginning of the year due to changes in accounting policies	- 2,480	3,225

[1] The investments, made through the Canadian Ownership Account, are now presented under Loans, investments and advances—Petro-Canada.

ii. *Effect of changes on the deficit*

	(in millions of dollars)	
	1985	1984
Change implemented in 1985:		
Inclusion of the Canadian Ownership special charge, in revenue	- 850	- 805
Changes implemented in 1984:		
Retroactive effect of provision for valuation of certain assets, and for liabilities previously not recorded		- 4,900
Decrease in deficit due to changes in accounting policies	- 850	- 5,705

3. Change in Presentation

On the Statement of Revenue and Expenditure, revenue is presented in a more summarized form, while expenditure, previously presented by department, is now presented by envelope.

4. Contingent Liabilities of the Government of Canada

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. The contingent liabilities of the Government consist of explicit guarantees and potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items.

The contingent liabilities of the Government as at March 31, 1985 amounted to $8,208 million and are summarized in the following table:

	(in millions of dollars)	
	1985[1]	1984
i) Explicit guarantees by the Government		
Borrowings by other than Crown corporations	2,866	2,177
Insurance programs of the Government	1,468	1,428
Other explicit guarantees	150	125
ii) Pending and threatened litigation[2]	3,724	2,859
	8,208	6,589

[1] Details can be found in Section 12 of this volume.

[2] Includes $2.9 billion related to the administration of native statutory and treaty obligations by the Department of Indian Affairs and Northern Development. This amount represents plaintiffs' claims in 42 litigation cases. There are another 64 cases and settlements of Native Land claims currently under negotiation, for which amounts are not stated in the claims, and it is not possible to determine the amounts that may be ultimately payable.

5. Consolidation of Crown Corporations

In accordance with the accounting policy stated in Note 1(i), the assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations named in Schedule C of the Financial Administration Act (FAA), and of Crown corporations not subject to Divisions I to IV of FAA Part XII, are not consolidated in the Government's financial statements. As a consequence, only the financial transactions between the Government and Crown corporations, are recorded in the accounts of Canada.

The following table summarizes total Government assets, liabilities, revenues and expenditures on the existing unconsolidated basis, and provides a comparison with what these totals would be if the separate financial statements of all Crown corporations were fully consolidated with the financial statements of the Government. The consolidated totals include assets, liabilities, revenues and expenditures of Crown corporations resulting from transactions with parties other than the Government. The effects of all transactions between the corporations and the Government and between the corporations themselves have been eliminated from the totals on consolidation.

The consolidated information has been prepared using the Government's modified cash basis of accounting, under which non-financial assets such as land, buildings and equipment are included in expenditure when acquired rather than reported as assets. Accordingly, non-financial corporate assets of $26,714 million have been included in the consolidated accumulated deficit rather than shown as assets.

For corporations with financial year ends other than March 31, unaudited information is included in the table.

	(in millions of dollars)	
	1985	
	Government as reported	Consolidated with Crown corporations[1]
Financial assets		
Held by departments	41,186	18,797
Held by Crown corporations		29,714
Total financial assets	41,186	48,511
Liabilities		
Unmatured debt		
Of departments	172,432	155,549
Of Crown corporations		16,564
Bank of Canada notes in circulation and amounts due to depositors		16,946
Other amounts owing		
By departments	60,202	58,661
By Crown corporations		14,524
Total liabilities	232,634	262,244
Accumulated deficit	191,448	213,733
Revenues	70,724	90,807
Expenditures	107,641	128,828
Deficit for the year	36,917	38,021
Accumulated deficit, beginning of year	154,531	175,712
Accumulated deficit, end of year	191,448	213,733
Contingent liabilities	8,208	8,693

[1] Details can be found in Section 7 of this volume.

6. Insurance Programs

Certain Crown corporations, all of which are agents of Her Majesty, operate insurance programs. In the event that such corporations do not have sufficient funds to meet their obligations, the Government will provide the required financing through appropriations, either budgetary or non-budgetary. The Government is of the opinion that no allowance need be established in the accounts of Canada for these insurance programs.

In the case of the Canada Deposit Insurance Corporation, as described in Note 14 (ii), the Government will provide the required financing through non-budgetary appropriations.

In the case of the Mortgage Insurance Fund (MIF), the Canada Mortgage and Housing Corporation estimates that the deficit calculated on an actuarial basis as at March 31, 1985, was $812 million after forgiveness of prior year advances from the Government of $308 million. While the MIF is designed to be self-sufficient over the long run, it has experienced cash deficiencies. Since August 1984, the Government has provided interest-free advances to the MIF, through budgetary appropriations. Advances treated as budgetary expenditure in 1984-85 were $172 million, reducing the $812 million to $640 million. A further $60 million has been advanced to September 15, 1985.

The following table summarizes information regarding such insurance programs. The information has not been audited because the corporations have financial year ends other than March 31, 1985.

Programs	Insurance in force	Net claims*	5 year average of net claims	Amount of fund or provision
	(in millions of dollars)			
Canada Deposit Insurance Corporation				
Current year	172,615	245	54	−872
Previous year	161,547	22	4	−328
Canada Mortgage and Housing Corporation				
Mortgage insurance fund				
Current year	39,500	161	18	−640
Previous year	34,474	−50	−6	−226
Home improvement loan insurance fund				
Current year	2	(1)	(1)	8
Previous year	3	(1)	(1)	7
Rental guarantee fund				
Current year				27
Previous year				30
Export Development Corporation				
Export insurance contracts entered into on its own behalf				
Current year	2,309	4	7	24
Previous year	2,132	19	7	22

Financial statements of these corporations are reproduced in Volume III of the Public Accounts.

* Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

(1) Less than $500,000.

7. International Development Assistance—Loans and Subscriptions

i. *Loans to developing countries*

Included in loans to National governments of $4,387 million ($4,215 million in 1984) are loans to developing countries of $3,080 million ($2,879 million in 1984). These loans are part of Canada's international development assistance program and are either interest-free or bear interest at rates that were more favourable than those prevailing in Canada at the time the assistance was provided. The balances outstanding at March 31, grouped by term, are:

Term	Grace period before repayment commences	Interest rate	1985	1984
			(in millions of dollars)	
17 years	7 years	*	1	1
20 years	5 years	5%	35	35
25 years	5 years	6%	1	1
30 years	7 years	3%	189	189
35 years	5 years	*	3	3
40 years	10 years	*	1	1
50 years	10 years	*	2,805	2,649
53 years(1)	13 years	*	41	
55 years(1)	15 years	*	4	
			3,080	2,879

* Interest-free.

(1) Rescheduled loans.

These loans, by their terms, confer financial benefits on the recipients. Discounted at the long-term borrowing rate for the year of the transaction, the present value of benefits conferred has been estimated at $2,200 million ($2,100 million in 1984). The benefits conferred during the year were $100 million ($200 million in 1984). In accordance with Note 1 (viii), no provision was made for this amount in the accounts of Canada.

During the year, loan interest and commitment/service charges of $6 million ($6 million in 1984) was received from developing countries. Details can be found in Sections 7 and 14 of this volume and in Section 8 of Volume II.

ii. *Subscriptions and loans to international organizations*

Included in Loans, investments and advances—International organizations of $3,727 million ($3,306 million in 1984) are subscriptions to the capital of the International Development Association and loans to other international financial institutions of $3,086 million ($2,754 million in 1984) which are also part of Canada's development assistance program. These institutions make loans to developing countries on terms similar to those described in sub-section i. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or on withdrawal therefrom. Details can be found in Section 7 of this volume.

Loans, investments and advances—International organizations are presented net after deduction of notes payable of $1,196 million ($1,153 million in 1984), including $1,129 million ($1,076 million in 1984) of notes payable to the aforementioned Association and institutions. The notes are non-interest bearing, are non-negotiable, but are payable on demand, although they are normally encashed over periods of up to seven years, according to the financial requirements of the institutions.

Included in the Allowance for valuation is an amount of $1,957 million ($1,678 million in 1984) equal to the net position of the Government vis-à-vis these institutions.

8. Superannuation Accounts

The Government provides pensions for its employees, principally members of the Public Service, the Canadian Forces, and the Royal Canadian Mounted Police (RCMP). Basic pensions are provided for these employees under authority of the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the RCMP Superannuation Act, respectively. The basic pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act.

The Public Service Superannuation Act also covers the employees of certain Crown corporations. Employees of these participating Crown corporations make contributions on the same basis as Government employees, and the corporations contribute an equal amount.

The superannuation accounts shown on the Statement of Assets and Liabilities include liabilities for basic pensions and for indexing. Liabilities for basic pensions are determined on an actuarial basis and liabilities for indexing are not. The Government has estimated that if the liabilities for all superannuation accounts were determined on an actuarial basis, the reported liabilities and accumulated deficit would increase by $15.8 billion as at March 31, 1985 ($16.2 billion as at March 31, 1984).

This estimate is based on long-term economic assumptions including an assumed interest rate of 6.5%, inflation rate of 3.0%, wage increase rate of 5.5%, and other actuarial assumptions and methods that were used for purposes of actuarial reports for basic pensions tabled prior to March 31, 1985. However, the estimated unrecorded actuarial liability would be substantially lower if it were assumed that "real" interest earnings credited to the accounts, which are currently substantially higher than implicit in the assumptions used, would continue at a relatively high level for a number of years.

It should be noted that the financing, accounting and funding of employee pension plans are currently being reviewed in anticipation of legislative changes.

9. Specified Purpose and Exchange Fund Accounts

In accordance with the stated accounting policies of the Government, the revenues and expenditures of the following accounts are not included in the revenues and expenditures of the Government. The balances of those accounts are reported on the Statement of Assets and Liabilities of the Government. Had the transactions of the following accounts been classified as budgetary, revenue, expenditure, the deficit and the accumulated deficit would have been affected as follows:

	(in millions of dollars)			
	Effect on			
	Revenue	Expenditure	Deficit	Accumulated deficit
Unemployment Insurance Account(1)	7,779	8,755	976	5,077
	7,466	*7,925*	*459*	*4,101*
Other specified purpose accounts	541	503	– 38	– 980
	389	*141*	*– 248*	*– 942*
Exchange Fund Account(1)	– 190		190	– 34
	– 246		*246*	*– 224*
Total effect	8,130	9,258	1,128	4,063
	7,609	*8,066*	*457*	*2,935*

(1) Details of these accounts can be found in Sections 8 and 10 of this volume.
Amounts in roman type are 1984-85 figures.
Amounts in *italic* type are 1983-84 figures.

10. Canada Pension Plan Account

Under existing legislation, benefits and costs incurred in the administration of the Canada Pension Plan are financed from contributions from employees, employers and self-employed persons, and from interest from the investment of contributions not immediately needed for benefits and costs. Although the Canada Pension Plan was established under federal legislation, its administration is under the joint control of the Government and the provinces. Any province or group of provinces having ⅓ of the population of Canada can veto any amendment to the Canada Pension Plan Act that affects the level of contributions or benefits. The Government's authority to pay benefits under the Plan is limited to the balance in the Canada Pension Plan Account which was $29,056 million at March 31, 1985. Therefore, in accordance with the accounting policies of the Government, the revenues and expenditures of the Plan have not been reported with those of the Government.

In 1985, revenues of the Canada Pension Plan were $6.8 billion ($6.3 billion in 1984) and expenditures were $4.3 billion ($3.7 billion in 1984). The balance of the Canada Pension Plan Account is $29.1 billion at March 31, 1985 ($26.6 billion at March 31, 1984). Funds in excess of estimated current operating requirements ($27.3 billion at March 31, 1985; $25.1 billion at March 31, 1984) have been invested in securities of the provinces and of the Government on the basis of contributions from the jurisdiction to total contributions to the Plan.

The Canada Pension Plan is not designed to be accounted for on an actuarial basis, but if it were to be accounted for as such, the Government estimates that an additional amount of $215 billion would have been required at December 31, 1984, to pay the future benefits of all contributors and pensioners in the Plan at that time. Actuarial assumptions used in making this estimate include an interest rate of 6.5%, an inflation rate of 3.5%, and an annual increase in average earnings of 5%. The financial statements of the Account are reproduced in Section 8 of this volume.

11. Maturity of Government Debt

The following table presents total unmatured debt arranged in order of maturity:

	(in millions of dollars)					
	Marketable bonds(1)	Canada savings bonds(1)	Treasury bills	Notes and loans payable in foreign currencies	Borrowings of Canadair Financial Corporation Inc	Total
1986	5,399	3,621	52,300	1,909	1,117	64,346
1987	6,643	2,421		211		9,275
1988	6,640	1,362		1,182		9,184
1989	1,988	7,756		852		10,596
1990	5,764	6,943		840		13,547
1991/95	17,904	19,857		759		38,520
1996/2000	5,359			190		5,549
2001/05	16,576					16,576
2006/09	5,100					5,100
	71,373	41,960	52,300	5,943	1,117	172,693
Less: Government's own holdings	62	199				261
	71,311	41,761	52,300	5,943	1,117	172,432

Details can be found in Section 11 of this volume.
(1) It should be noted that all Canada savings bonds are redeemable on demand regardless of maturity date and that $4,973 million of marketable bonds reported as maturing in 1986 to 1988 are exchangeable at the option of the holder for bonds maturing in 1991/94.

12. Accumulated Deficit

In accordance with its stated accounting policies, revenues of the Canadian Ownership Account are included in the revenue of the Government.

However, enabling legislation requires that such revenue be earmarked to be used solely to increase public ownership of the oil and gas industry in Canada. The table below presents the balances of the Account as at March 31, 1985, included in the accumulated deficit:

	(in millions of dollars)	
	1985	1984
Accumulated deficit excluding Canadian Ownership Account	194,778	157,011
Canadian Ownership Account	– 3,330	– 2,480
Accumulated deficit as per Statement of Assets and Liabilities	191,448	154,531

13. Child Tax Credit

Entitlements to the child tax credit are claimed on personal income tax returns. Claims are settled either by reducing the tax liability for the year or, if no liability exists, by issuing a "refund" cheque. In either case, personal income tax revenues are reduced, even where no tax had been paid. Had these tax reductions and direct payments been reported as expenditures, gross total expenditure and revenue would have increased respectively by $1,609 million ($2,117 million in 1984).

14. Borrowings of Agent Crown Corporations

Included in Borrowings of agent Crown corporations of $12.9 billion ($10.8 billion in 1984) are the borrowings of the Canadian Wheat Board (CWB) of $4 billion ($2.8 billion in 1984) and the borrowings of the Canada Deposit Insurance Corporation (CDIC) of $1 billion ($0.9 billion in 1984).

i. *Canadian Wheat Board*

The borrowings of the CWB have been incurred to finance credit grain sales to various countries. Terms of the credit grain sales call for payment in full within 36 months or less from time of shipment. However, certain countries are experiencing difficulties in servicing their international financial obligations, of which approximately $2.5 billion are owing to CWB. This amount, which includes accrued interest, was in arrears.

These countries have entered into an orderly rescheduling of their obligations, including interest at current rates. Of the $2.5 billion owed to CWB, approximately $0.5 billion has, to September 15, 1985, been rescheduled. The rescheduling calls for payments over 8 to 10 years; the interest in arrears, together with interest on the full amount rescheduled, is paid in the initial years, with payments of principal and interest in the remaining period. It is anticipated that the remaining amount in arrears of approximately $2 billion will be rescheduled in the near future.

It should be noted that, for such loans to sovereign borrowers, payment delays are not necessarily indicative of a future loss requiring an allowance. Sovereign entities and their international financial obligations do not have commercial mortality and the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. Therefore, the Government, as guarantor of CWB's borrowings to finance credit grain sales, has made no valuation allowance in the accounts of Canada.

ii. *Canada Deposit Insurance Corporation*

The borrowings of CDIC have been incurred to finance a deficit, at March 31, 1985, of $872 million as a result of a provision for actual and expected losses due to insolvent member institutions. CDIC provides depositors with insurance of up to $60,000 per depositor per member institution on Canadian deposits with a term not exceeding 5 years, for which the member institutions pay insurance premiums. Subsequent to March 31, 1985, as described in Note 17, four member institutions, with insured deposits of approximately $800 million, were forced to commence wind-up procedures.

In accordance with the CDIC Act, CDIC is authorized to borrow up to $1.5 billion from the Government against which it had borrowed $40 million as at March 31, 1985 and $525 million as at September 15, 1985. These borrowings bear interest at current rates to Crown corporations and are fully repayable to the Government. The Government plans to amend the CDIC Act to increase allowable premiums to a level sufficient to allow CDIC in the long run to repay its borrowings and to eliminate its deficit. The Government is of the opinion that no allowance need be established in the accounts of Canada.

15. Commitments under Capital Lease Arrangements

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. The Government has entered into capital leases with outside parties for buildings and equipment.

In accordance with the accounting policies of the Government, lease payments under capital leases are charged to budgetary expenditure in the year of payment. Such payments are authorized annually by Parliament. The Government's total remaining commitments under capital lease arrangements, in excess of $1 million each, entered into as at March 31, 1985, amounted to $1,635 million. Included in this amount is $1,175 million in imputed interest and $5 million in executory costs. The resulting net commitments of $455 million represent the value of the capital assets leased and the principal amount of the liability therefore, which, in accordance with the significant accounting policies of the Government, is not reflected as an asset and liability on the Government's Statement of Assets and Liabilities.

	(in millions of dollars)
	1985
Scheduled minimum lease payments to be made in:	
1986	55
1987	55
1988	55
1989	55
1990	55
1991/95	267
1996/2000	248
2001/05	248
2006/10	247
2011/15	229
2016/20	121
Total commitments under capital lease arrangements (minimum lease payments)	1,635
Less: imputed interest	1,175
executory costs	5
Net commitments under capital lease arrangements	455

Details can be found in Section 14 of this volume.

16. Transactions Internal to the Government

In accordance with the accounting policies of the Government, revenue and expenditure include transactions between departments. These internal transactions represent valid charges and credits to appropriations, and valid credits to revenue, since they have been authorized by Parliament.

The following table summarizes Revenue and Expenditure, and related internal transactions.

	(in millions of dollars)		
	Gross	Credited to appropriations	Net
Revenue, as reported	70,724	6,587	64,137
	62,842	*5,711*	*57,131*
Less: internal transactions	2,141	1,931	210
	1,738	*1,579*	*159*
Revenue, excluding internal transactions	68,583	4,656	63,927
	61,104	*4,132*	*56,972*
Expenditure, as reported	106,841	6,587	100,254
	94,326	*5,711*	*88,615*
Less: internal transactions	2,141	1,931	210
	1,738	*1,579*	*159*
Expenditure, excluding internal transactions	104,700	4,656	100,044
	92,588	*4,132*	*88,456*

Details can be found in Sections 5 and 6 of this volume.
Amounts in roman type are 1984-85 figures.
Amounts in *italic* type are 1983-84 figures.

17. Events Subsequent to the End of the Year

Subsequent to the fiscal year end, the Canadian Commercial Bank, the Northland Bank, the CCB Mortgage Investment Corporation and the Continental Trust Company experienced financial difficulties and were forced to commence wind-up procedures. The Canada Deposit Insurance Corporation (CDIC), which is an agent of Her Majesty, provides depositors with insurance of up to $60,000 per depositor per member institution on Canadian deposits with a term not exceeding 5 years. Such deposits covered by this insurance in the four institutions amount to approximately $800 million. In addition, the Bank of Canada has advanced approximately $1.8 billion, secured by assignment of specific assets of the two banks—Canadian Commercial Bank and Northland Bank.

The Government has tabled draft legislation seeking authority in the amount of $875 million to compensate all uninsured depositors of the two banks and the CCB Mortgage Investment Corporation. If the legislation is enacted, payments to uninsured depositors by the Government will be made to the extent of 60% of the uninsured deposits in 1985-86, the remainder being paid in 1986-87. The total amount will be charged to budgetary expenditure in 1985-86.

The Bank of Canada advances are expected to be fully reimbursed by virtue of its position as a secured creditor. Payments to insured depositors by CDIC, to uninsured depositors by the Government, and any loss on the reimbursement of the Bank of Canada advances, are potentially recoverable on a prorated basis from the sale of the assets of the banks. At this time, the amounts ultimately recoverable, if any, cannot be determined.

OPINION OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

I have examined the statement of assets and liabilities of the Government of Canada as at March 31, 1985 and the statements of revenue and expenditure, transactions, accumulated deficit and use of appropriations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act.

In my opinion, these financial statements present information in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements and, after giving retroactive effect to the change in accounting for Canadian Ownership Account transactions as described in Note 2, on a basis consistent with the preceding year. However, in my opinion, because of the stated accounting policies that I consider inappropriate as outlined in Reservations 1, 2 and 3, the accompanying financial statements do not present fairly the financial position of the Government as at March 31, 1985 and its results of operations and financial requirements for the year then ended.

Reservation 1: Fragmented Reporting of Government Activities

Although the financial statements are entitled "The Financial Statements of the Government of Canada", certain significant activities of the Government are excluded, as described in Note 1(i). As a result, the financial statements do not provide a comprehensive and complete summary of the full nature and extent of the financial affairs and resources for which the Government is responsible. In my view, the accounting entity as defined in Note 1(i) is inadequate in the following two respects:

(i) Significant departmental activities carried out by the Exchange Fund Account, the Unemployment Insurance Account and other similar accounts continue to be reported in separate financial statements or accounts that are not consolidated in the Government's financial statements. I believe that they should be. As set out in Note 9, full consolidation of these activities would have the following effects:

	(in millions of dollars)	
	1985	1984
Increase:		
Revenue	8,130	7,609
Expenditure	9,258	8,066
Deficit	1,128	457
Accumulated deficit	4,063	2,935

(ii) The assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations are not consolidated in the accompanying financial statements. For example, as summarized in Note 14, losses incurred by the Canada Deposit Insurance Corporation are not included in the Government's reported results of operations. Similarly, the assets and liabilities of the Canadian Wheat Board, which include receivables in arrears from sovereign nations for which no allowance is currently provided, are not included in the Government's reported assets and liabilities.

If all the separate financial statements of Crown corporations had been consolidated using the Government's modified cash basis of accounting, under which non-financial assets such as land, buildings and equipment are included in expenditure when acquired rather than reported as assets, the effect on the accompanying financial statements would be as set out in Note 5. However, further study by the Government is required to determine the extent to which and how the separate financial statements of Crown corporations should be consolidated with those of the Government, and the alternative presentation that would be appropriate for any not consolidated. Accordingly, I am unable to determine the effect of this matter on the Government's financial statements.

Reservation 2: Assets Reported at Amounts in Excess of Their Value

When the international development assistance loans identified in Note 7 (i) to the financial statements are issued, they are recorded as assets at the full amounts advanced in accordance with Note 1(v) and (viii). At the date of issue, the amounts advanced by Canada considerably exceed the asset value received by Canada because of the concessionary terms described in Note 7 (i). In my view, any excess of amounts advanced over asset value received confers a benefit and constitutes expenditure, which should be recorded and reported as such on the Statement of Revenue and Expenditure in the year the loans are issued.

The Government has provided no allowance in respect of the $3,080 million of "loans to developing countries" described in Note 7(i). I believe that an allowance of approximately $2,200 million, the amount of the conferred benefits disclosed in the note, should have been provided.

If these loans had been provided for in the current and prior years, reported assets would be decreased and accumulated deficit increased by approximately $2.2 billion ($2.1 billion in 1984). The deficit for the year would be increased by approximately $100 million ($200 million in 1984).

Reservation 3: Unrecorded Liabilities

In accordance with the accounting policy stated in Note 1(vi), financial obligations in respect of indexing employee pensions are not fully recorded and reported in the accompanying financial statements. I believe that additional financial obligations for indexing should be recorded and reported in the financial statements to provide a more complete disclosure of liabilities. As disclosed in Note 8, if the full amount of such obligations had been recorded, reported liabilities would be increased by approximately $15.8 billion ($16.2 billion in 1984) and the deficit for the year would be decreased by up to $400 million (increased by up to $2.3 billion in 1984).

Further, as disclosed in Note 6, the Government has not provided for the deficit in the Mortgage Insurance Fund. If provision had been made for this deficit, as I believe it should have been, reported liabilities would be increased by $640 million ($226 million in 1984) and the deficit for the year would be increased by $414 million ($226 million in 1984).

Additional information and comments on the financial statements and this opinion are included in my observations in Section 3 of this volume.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
September 16, 1985

SECTION 3

1984-85
PUBLIC ACCOUNTS

Observations by the Auditor General on the Financial Statements of the Government of Canada

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Observations by the Auditor General on the Financial Statements of the Government of Canada

Introduction

I have examined the financial statements of the Government of Canada for the year ended March 31, 1985 which, together with my Opinion, are included in Section 2 of this volume. These financial statements are the Statement of Assets and Liabilities, the Statement of Revenue and Expenditure, the Statement of Transactions, the Statement of Accumulated Deficit, and the Statement of Use of Appropriations.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary to enable me to report as required by Section 6 of the Auditor General Act. This section provides that:

> "The Auditor General shall examine the several financial statements required by section 55 of the Financial Administration Act to be included in the Public Accounts, and any other statement that the President of the Treasury Board or the Minister of Finance may present for audit and shall express his opinion as to whether they present *fairly* information in accordance with stated accounting policies of the federal government and on a basis consistent with that of the preceding year together with any reservations he may have." (italics added)

The word *fairly* is used to express the auditor's judgement as to the appropriateness of the selection and application of accounting principles to the particular circumstances of an enterprise. Because of the significant and pervasive effect on the financial statements of the matters reported in my Reservations, I have concluded that:

> "...the accompanying financial statements do not present *fairly* the financial position of the Government as at March 31, 1985 and its results of operations and financial requirements for the year then ended." (italics added)

The three Reservations in my Opinion concern the appropriateness of the Government's stated accounting policies. They address the same issues reported last year. I have illustrated my concern with the fragmented reporting issue (Reservation 1) by commenting on the Canada Deposit Insurance Corporation and the Canadian Wheat Board. In addition, I have included the deficit of the Mortgage Insurance Fund as a further unrecorded liability (Reservation 3). The Government has taken some action this year in respect of Reservation 1 that I will also comment on.

The Observations that follow provide additional explanatory information on these three Reservations and comment on the reporting of summary financial information by the Government.

Reservation 1: Fragmented Reporting of Government Activities

Under the stated accounting policy described in Note 1(i), significant assets, liabilities, revenues and expenditures of the Government of Canada are reported in separate financial statements of various accounts, funds and Crown corporations that are not now consolidated in the financial statements of the Government. Therefore, although the financial statements contained in Section 2 of this volume are entitled "The Financial Statements of the Government of Canada", they do not provide a comprehensive and complete summary of the full nature and extent of the financial affairs and resources for which the Government is responsible.

There are two primary components in Reservation 1. The first deals with excluded departmental activities, and the second with excluded government activities carried out by Crown corporations.

Excluded departmental activities

Transactions in respect of the following departmental activities are reported in financial statements or accounts that are not consolidated in the financial statements of the Government:

- Unemployment Insurance Account;
- Exchange Fund Account; and
- Other specified purpose accounts.

The Government has summarized in Note 9 what reported revenue, expenditure, deficit and accumulated deficit would have been had the above-named activities been consolidated this year. I believe that these activities should be consolidated to provide a more comprehensive and complete summary of the full nature and extent of the financial affairs and resources for which the Government is responsible.

During the current year, the Government consolidated transactions of the Canadian Ownership Account. As disclosed in Note 2, this had the effect of reducing the accumulated deficit at the beginning of the year by $2,480 million and reducing the deficit of the year by $850 million. It also had the effect of eliminating the Canadian Ownership liability account of $1,673 million and increasing the investment in Petro-Canada by $1,657 million.

Excluded activities of Crown corporations

In addition to the departmental activities discussed above, Government activities are also carried out by Crown corporations whose financial statements are not consolidated in the financial statements of the Government. At March 31, 1985, investments in Crown corporations amounted to approximately $26 billion, or 55 per cent of the Government's recorded assets.

Additional information about Crown corporations has been provided this year in Note 5 to the Government's financial statements. This new note summarizes what the Government's financial statement totals would be if all Crown corporations were fully consolidated using the Government's modified cash basis of accounting, under which non-financial assets such as land, buildings and equipment are included in expenditure when acquired rather than reported as assets. Section 7 of this volume provides related information by corporation.

Although Note 5 and Section 7 are informative, the Government has not yet addressed the basic issue of how best to adjust its financial statements to reflect activities carried out by Crown corporations.

The exclusion of corporate activities from the financial statements can have a significant effect on the information reported in the statements. Consider the Canada Deposit Insurance Corporation and the Canadian Wheat Board whose financial affairs are summarized in Note 14.

At March 31, 1985, the Canada Deposit Insurance Corporation had a deficit of $872 million. Of this amount, approximately $540 million represents a loss during the year which, because the Corporation is not consolidated, is excluded from the Government's reported deficit.

At March 31, 1985, the Canadian Wheat Board had bank borrowings guaranteed by the Government of approximately $4.0 billion offset by accounts receivable from sovereign nations. Approximately $2.5 billion of the receivables were in arrears, and no allowance is currently provided for them. The Board's bank borrowings have, in recent years, been increasing annually to pay interest on its debt. The Board is not consolidated, and its receivables and borrowings are excluded from the Government's reported assets and liabilities.

Government officials have advised me that they are planning to conduct a study to determine which corporations to consolidate, the accounting basis to use for the consolidation, and the accounting for and disclosure of any corporations not consolidated. I encourage the officials to conduct this study and adjust the financial statements on a priority basis.

A related concern — Expenditures offset against revenues

Last year, I called attention to the Government's practice of reporting payments under the Child Tax Credit program as a reduction in personal income tax revenue rather than as a program expenditure. This practice continues, but the Government has added Note 13 to the financial statements which sets out payments made during the year together with the effect on reported revenue and expenditure if the payments had been charged to expenditure of the Social Affairs envelope, as I believe they should have been. I have not included this matter in Reservation 1 because it has no effect on the reported deficit.

Reservation 2: Assets Reported at Amounts in Excess of Their Value

In accordance with the stated accounting policies set out in Note 1(v) and (viii) to the financial statements, the full amounts of special assistance loans to developing countries are recorded as assets. At the date of issue, the amounts advanced by Canada considerably exceed the asset value received by Canada because of the concessionary terms described in Note 7(i). In my view, any excess of amounts advanced over asset value received confers a financial benefit on developing countries and constitutes expenditure in respect of international development assistance that should be recorded and reported as such on the Statement of Revenue and Expenditure.

In saying this, I am not suggesting that all such loans should be revalued at the end of each year, as one might do to reflect the impact of inflation. What I am saying is that at the date the loans are issued, the Government should determine what they are worth and record them as assets at that value at that time. It seems to me that the difference between the amount advanced and the asset value received is really a gift or, using government terminology, a "grant" that should be charged to expenditure and included in the deficit.

Although the $3,080 million of special assistance loans outstanding at year end have little or no rate of return and are repayable over periods of up to 55 years, the Government has provided no valuation allowance for them. I believe that the Government should have provided an allowance of approximately $2,200 million — the amount of benefits conferred by the loans as disclosed in Note 7(i). Because the loans continue to be shown on the Statement of Assets and Liabilities at amounts considerably in excess of their worth as assets, my Reservation remains.

Reservation 3: Unrecorded Liabilities

Indexing of employee pensions

The Government has defined liabilities as financial obligations to outside organizations and individuals as a result of events and transactions recorded as at the closing date. However, in accordance with the accounting policy stated in Note 1(vi) and as described in Note 8, financial obligations amounting to $15.8 billion ($16.2 billion in 1984), related to indexing provisions of employee pension plans (including the Canadian Forces and the Royal Canadian Mounted Police), have not been recorded.

Although Note 8 is informative, until the Government appropriately adjusts the financial statements to reflect an additional liability for indexing, the burden is on the reader to do so. I consider this both unfair and undesirable. A reader unfamiliar with financial statements may get quite a different picture than a reader with more experience in this area.

Government officials have advised me that they have initiated a study to determine the extent to which additional liabilities for indexing employee pensions should be recorded and reported in the Government's financial statements and the manner in which to record and report the change in such liabilities from one year to the next. I encourage the officials to complete this study and adjust the financial statements at the earliest possible date.

Deficit of Mortgage Insurance Fund

The Mortgage Insurance Fund is administered by the Canada Mortgage and Housing Corporation (CMHC), an agent Crown corporation, on behalf of the Government. The Fund was created to facilitate an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages. If assets of the Fund are not sufficient to meet claims against it, the Government advances money to CMHC to permit the Corporation to discharge its obligations on behalf of the Fund.

The Fund has reported increasing deficits over the past several years. After giving retroactive effect to forgiveness by the Government in 1985 of loans made to the Fund in prior years, the deficits as adjusted at March 31 are as summarized below.

	($ millions)		
	1985	1984	1983
Deficit as reported by the Fund	812	534	270
Advances from the Government during the year	(172)		
Retroactive effect of forgiveness of loans		(308)	(308)
Deficit (surplus) as adjusted	640	226	(38)

As explained in Note 6 to the financial statements, the Government believes that no allowance need be established in the accounts of Canada for the deficit of the Fund. I disagree. In my judgement, the deficits (as adjusted in the above table) are actual liabilities of the Government that should be recorded in the accounts and included in the financial statements because:

- they represent a qualified actuary's best estimate of amounts payable in the future in respect of losses incurred from insurance in force; and
- funds are unlikely to be available in the future from other than the Government to cover these losses.

If an allowance had been established in the accounts of Canada for the deficit of the Mortgage Insurance Fund, as I believe it should have been, reported liabilities of the Government would be increased by $640 million ($226 million in 1984) and the deficit for the year would be increased by $414 million ($226 million in 1984).

Reporting of Summary Financial Information

I continue to believe that the most significant and pervasive problem in financial reporting by the federal government is the use of inappropriate accounting principles in preparing its financial reports. Again this year I have three Reservations which, in my opinion, show that inappropriate accounting policies have resulted in fragmented reporting of Government activities, assets reported at amounts in excess of their value and significant unrecorded liabilities.

I believe strongly that understanding users' activities and financial information needs is the starting point for building consensus about the accounting principles that should be used in preparing the Government's financial reports. This view is consistent with a recent statement of the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants (CICA) which identified the primary objective of government financial statements as the communication of "... reliable information relevant to the needs of those for whom the statements are prepared in a manner that maximizes its usefulness ...".

I have recently completed an intensive two-year study of users' needs for financial information about the Government, the Federal Government Reporting Study. The results of this study, which was conducted jointly with the General Accounting Office of the United States, will be published in the coming months.

The development of accounting principles that are appropriate for Canadian governments and generally accepted by financial statement users, preparers and auditors is progressing. As a chartered accountant, I am proud of the leadership shown by the CICA. As Auditor General of Canada, I am encouraged by the Government's continued support of the CICA and the interest shown in making the financial statements that I audit more responsive to user needs.

SECTION 4

1984-85
PUBLIC ACCOUNTS

Envelopes and Outlays, Estimates and Appropriations

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ENVELOPES AND OUTLAYS

The increasing complexity of Government responsibilities and the limited resources available to meet those responsibilities led to the policy and expenditure management system. Under this system, the Government manages the resources made available to it by "envelopes". Each envelope represents the resources allocated to a particular policy sector for all elements of departmental spending that relate to that sector.

Under the envelope system, spending is measured in terms of outlays for budgetary expenditure and for loans, investments and advances. Outlays for budgetary expenditure include costs of servicing the public debt, operating and capital expenditure, grants and contributions to other levels of government, persons and organizations, and other forms of transfer payments. Outlays for loans, investments and advances represent the net change in loans, investments and advances.

Details of Outlays by Envelope

Table 4.1 presents outlays on a comparative basis for budgetary expenditure and for loans, investments and advances by major element within each envelope.

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE
(in millions of dollars)

	1985			1984		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
SOCIAL DEVELOPMENT						
COMMUNICATIONS—						
Department: culture	86	(1)	86	81	(1)	81
Canada Council	73		73	66		66
Canadian Broadcasting Corporation	905		905	816		816
Canadian Film Development Corporation	46	- 3	43	16	(1)	16
Canadian Radio-television and Telecommunications Commission	25	(1)	25	24	(1)	24
National Arts Centre Corporation	15		15	14		14
National Film Board	61		61	57		57
National Library	30	(1)	30	30		30
National Museums of Canada	74	(1)	74	69	(1)	69
Public Archives	39	(1)	39	37	(1)	37
EMPLOYMENT AND IMMIGRATION—						
Department	8	6	14	9	3	12
Canada Employment and Immigration Commission	4,982		4,982	4,807		4,807
Immigration Appeal Board	4		4	4		4
ENVIRONMENT—						
Department: excluding forestry	753	(1)	753	714	(1)	714
National Battlefields Commission	1		1			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	2,251	- 14	2,237	2,052	5	2,057
Northern Canada Power Commission		- 5	- 5	(1)	21	21
JUSTICE—						
Department	134	(1)	134	109	(1)	109
Canadian Human Rights Commission	9		9	8		8
Commissioner for Federal Judicial Affairs	89	(1)	89	82	(1)	82
Federal Court of Canada	8		8	7		7
Law Reform Commission of Canada	5		5	5		5
Offices of the Information and Privacy Commissioners of Canada	3		3	1	(1)	1
Supreme Court of Canada	6		6	5		5
Tax Court of Canada	3	(1)	3	2		2
LABOUR—						
Canada Mortgage and Housing Corporation	1,965	- 365	1,600	1,604	- 194	1,410
Canadian Centre for Occupational Health and Safety	7		7	5		5
NATIONAL HEALTH AND WELFARE—						
Department	24,655	(1)	24,655	22,345	(1)	22,345
Fitness and amateur sport program	102	(1)	102	69	(1)	69
Medical Research Council	157		157	140		140
SECRETARY OF STATE—						
Department	3,043	(1)	3,043	2,748	(1)	2,748
Advisory Council on the Status of Women	2		2	2	(1)	2
Social Sciences and Humanities Research Council	63		63	60		60
Status of Women—Office of the Co-ordinator	3	(1)	3	2		2
SOCIAL DEVELOPMENT	3		3	6		6
SOLICITOR GENERAL—						
Department	40	(1)	40	28	(1)	28
Correctional Service	740	(1)	740	652	(1)	652
National Parole Board	14	(1)	14	14		14
Royal Canadian Mounted Police	836	1	837	802	(1)	802

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE—*Continued*
(in millions of dollars)

	1985			1984		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
SUPPLY AND SERVICES—						
Canadian Unity Information Office program	14		14	20		20
VETERANS AFFAIRS	1,459	– 32	1,427	1,388	– 31	1,357
	42,713	– 412	42,301	38,900	– 196	38,704
ECONOMIC AND REGIONAL DEVELOPMENT						
AGRICULTURE—						
Department	1,563	– 3	1,560	1,370	– 3	1,367
Canadian Dairy Commission	6	37	43	5	– 185	– 180
Canadian Livestock Feed Board	19		19	17	(1)	17
Canagrex	5		5	1		1
Farm Credit Corporation		– 171	– 171		379	379
COMMUNICATIONS—						
Department—						
Communications: excluding culture	166		166	159	(1)	159
CONSUMER AND CORPORATE AFFAIRS—						
Department	194	(1)	194	262	(1)	262
Restrictive Trade Practices Commission	1		1	1		1
Standards Council of Canada	7		7	6		6
ECONOMIC AND REGIONAL DEVELOPMENT	6	(1)	6	20	(1)	20
ENERGY, MINES AND RESOURCES—						
Department	4,128	1	4,129	3,003	7	3,010
Atomic Energy Control Board	20		20	19	(1)	19
Atomic Energy of Canada Limited	326	– 38	288	336	– 37	299
National Energy Board	24	(1)	24	23	(1)	23
Petro-Canada	17		17	12	612	624
Petro-Canada International Assistance Corporation	60		60	65		65
ENVIRONMENT: forestry	65		65	48		48
EXTERNAL AFFAIRS—						
Department—						
Grains and oilseeds program	138		138	152		152
Program for export market development	33		33	27		27
Canadian Commercial Corporation	17		17	17		17
Export Development Corporation		116	116	12	120	132
FISHERIES AND OCEANS—						
Department	721	114	835	609	38	647
Canadian Saltfish Corporation		– 2	– 2		6	6
Freshwater Fish Marketing Corporation		6	6		– 8	– 8
LABOUR—						
Department	129	(1)	129	105	(1)	105
Canada Labour Relations Board	6	(1)	6	5	(1)	5
REGIONAL INDUSTRIAL EXPANSION—						
Department	1,070	– 33	1,037	1,028	– 19	1,009
Canada Development Investment Corporation					(1)	(1)
Canadair Financial Corporation Inc	300		300	550	(1)	550
Cape Breton Development Corporation	108	2	110	110	11	121
Eldorado Nuclear Limited					– 5	– 5
Federal Business Development Bank	31	– 157	– 126	78	– 172	– 94
Foreign Investment Review Agency	7		7	6		6
Teleglobe Canada		– 1	– 1		– 3	– 3
The de Havilland Aircraft of Canada, Limited	150	– 4	146	300		300
SCIENCE AND TECHNOLOGY—						
Ministry of State	7	(1)	7	11	(1)	11
National Research Council of Canada	468	(1)	468	396	(1)	396
Natural Sciences and Engineering Research Council	312		312	281		281
Science Council of Canada	5		5	5		5
SUPPLY AND SERVICES—						
Department: unsolicited proposals for research and development and source development fund	17		17	23		23
TRANSPORT—						
Department	2,905	– 4	2,901	2,790	61	2,851
Air Canada		– 18	– 18		– 17	– 17
Canadian Aviation Safety Board	5		5			
Canadian Transport Commission	786	(1)	786	469	(1)	469
Northern Pipeline Agency	4	(1)	4	6	(1)	6
Office of the Grain Transportation Agency Administrator	1		1			
	13,827	– 155	13,672	12,327	785	13,112

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE—*Continued*
(in millions of dollars)

	1985			1984		
	Budgetary expenditure	Loans, investments and advances	Total	Budgetary expenditure	Loans, investments and advances	Total
FISCAL ARRANGEMENTS						
FINANCE—						
Department—						
Fiscal transfer payments program	5,813	- 38	5,775	5,647	- 16	5,631
PUBLIC WORKS—						
Department—						
Municipal grants	272		272	231		231
	6,085	- 38	6,047	5,878	- 16	5,862
EXTERNAL AFFAIRS AND AID						
EXTERNAL AFFAIRS—						
Department: excluding grains and oilseeds program and program for export market development	700	1	701	605	- 5	600
Canadian International Development Agency	1,333	338	1,671	1,089	256	1,345
International Development Research Centre	81		81	67		67
International Joint Commission	3		3	3		3
FINANCE—						
Department—						
Financial and economic policies program: development assistance		214	214		236	236
	2,117	553	2,670	1,764	487	2,251
DEFENCE						
NATIONAL DEFENCE	8,926	8	8,934	7,972	1	7,973
PARLIAMENT AND SERVICES TO GOVERNMENT						
FINANCE—						
Department—						
Financial and economic policies program: excluding development assistance	90	40	130	69	- 140	- 71
Canadian Import Tribunal program	2		2	2		2
Inspector general of banks program	2		2	1		1
Special program	(1)	1	1	(1)	1	1
Auditor General	40		40	38	(1)	38
Insurance	13		13	13		13
Tariff Board	3		3	2		2
GOVERNOR GENERAL	6		6	5		5
NATIONAL REVENUE—						
Customs and Excise	409	(1)	409	378	(1)	378
Taxation	663	(1)	663	604	(1)	604
Canada Post Corporation	516		516	483		483
PARLIAMENT—						
The Senate	26	(1)	26	23	(1)	23
House of Commons	158	(1)	158	145	(1)	145
Library of Parliament	10	(1)	10	10	(1)	10

TABLE 4.1

DETAILS OF OUTLAYS BY ENVELOPE—*Concluded*
(in millions of dollars)

	1985			1984		
	Budgetary expenditure	**Loans, investments and advances**	**Total**	**Budgetary expenditure**	**Loans, investments and advances**	**Total**
PRIVY COUNCIL—						
Department	52	(1)	52	50	(1)	50
Canadian Intergovernmental Conference Secretariat	3		3	2		2
Chief Electoral Officer	94		94	6	(1)	6
Commissioner of Official Languages	9		9	9	(1)	9
Economic Council of Canada	8		8	8		8
Public Service Staff Relations Board	8	(1)	8	8		8
PUBLIC WORKS—						
Department: excluding municipal grants	1,064	(1)	1,064	917	5	922
National Capital Commission	97	– 5	92	86	(1)	86
SECRETARY OF STATE—						
Public Service Commission	113	(1)	113	106	(1)	106
SUPPLY AND SERVICES—						
Department: excluding unsolicited proposals for research and development, source development fund and Canadian Unity Information Office program	171	(1)	171	208	(1)	208
Royal Canadian Mint		– 2	– 2		– 2	– 2
Statistics Canada	208	(1)	208	190	(1)	190
TREASURY BOARD—						
Secretariat	259	(1)	259	254	(1)	254
Comptroller General	11		11	11		11
	4,035	34	4,069	3,628	– 136	3,492
PUBLIC DEBT						
FINANCE—						
Department—						
Public debt program	22,551		22,551	18,146		18,146
TOTAL	100,254	– 10	100,244	88,615	925	89,540

(1) Less than $500,000.

Outlays of Departments by Envelope

Table 4.2 discloses departmental responsibility for outlays by envelope.

TABLE 4.2

OUTLAYS OF DEPARTMENTS BY ENVELOPE
(in millions of dollars)

	Social development	Economic and regional development	Fiscal arrangements	External affairs and aid	Defence	Parliament and services to Government	Public debt	Total outlays
Agriculture		1,456						1,456
		1,584						*1,584*
Communications	1,351	166						1,517
	1,210	*159*						*1,369*
Consumer and Corporate Affairs		202						202
		269						*269*
Economic and Regional Development		6						6
		20						*20*
Employment and Immigration	5,000							5,000
	4,823							*4,823*
Energy, Mines and Resources		4,538						4,538
		4,040						*4,040*
Environment	754	65						819
	714	*48*						*762*
External Affairs		304		2,456				2,760
		328		*2,015*				*2,343*
Finance			5,775	214		191	22,551	28,731
			5,631	*236*		*– 14*	*18,146*	*23,999*
Fisheries and Oceans		839						839
		645						*645*
Governor General						6		6
						5		*5*
Indian Affairs and Northern Development	2,232							2,232
	2,078							*2,078*
Justice	257							257
	219							*219*
Labour	1,607	135						1,742
	1,415	*110*						*1,525*
National Defence					8,934			8,934
					7,973			*7,973*
National Health and Welfare	24,914							24,914
	22,554							*22,554*
National Revenue						1,588		1,588
						1,465		*1,465*
Parliament						194		194
						178		*178*
Privy Council						174		174
						83		*83*
Public Works			272			1,156		1,428
			231			*1,008*		*1,239*
Regional Industrial Expansion		1,473						1,473
		1,884						*1,884*
Science and Technology		792						792
		693						*693*
Secretary of State	3,111					113		3,224
	2,812					*106*		*2,918*
Social Development	3							3
	6							*6*
Solicitor General	1,631							1,631
	1,496							*1,496*
Supply and Services	14	17				377		408
	20	*23*				*396*		*439*
Transport		3,679						3,679
		3,309						*3,309*
Treasury Board						270		270
						265		*265*
Veterans Affairs	1,427							1,427
	1,357							*1,357*
Total outlays (net)	42,301	13,672	6,047	2,670	8,934	4,069	22,551	100,244
	38,704	*13,112*	*5,862*	*2,251*	*7,973*	*3,492*	*18,146*	*89,540*

Amounts in roman type are 1984-85 outlays.
Amounts in *italic* type are 1983-84 outlays.

ESTIMATES AND APPROPRIATIONS

Parliamentary Spending Authorities

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in appropriation acts and are generally referred to as "annual" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Annual authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Both the budgetary expenditure amounts and the non-budgetary requirements for loans, investments and advances are included under each type of spending authority, annual and statutory.

Table 4.3 presents, for the year ended March 31, 1985, a summary of parliamentary spending authorities requested and approved (annual authority), and estimated uses of authorities already granted (statutory authority).

A Statement of Use of Appropriations by department, as examined by the Auditor General, is presented in Section 2 of this volume. Additional details of appropriations and expenditure by department and by type (annual and statutory) are given in the Introduction (Table 2) of Volume II, and in the departmental sections of the same volume.

TABLE 4.3

PARLIAMENTARY SPENDING AUTHORITIES
(in millions of dollars)

	Authority		
	Annual	Statutory	Total
ESTIMATES			
Spending proposals presented to Parliament:			
Main Estimates—Budgetary	36,830	57,724	94,554
Non-budgetary	**322**	**1,648**	**1,970**
Supplementary Estimates (A)—Budgetary	296		296
Supplementary Estimates (B)—Budgetary	2,153	4,043	6,196
Non-budgetary	**2**	**1**	**3**
Supplementary Estimates (C)—Budgetary	1,218	620	1,838
Non-budgetary	**30**	**−1**	**29**
Total—Budgetary	40,497	62,387	102,884
Non-budgetary	**354**	**1,648**	**2,002**
APPROPRIATIONS			
Granted by Parliament in appropriation acts:			
Appropriation Act No. 1—Budgetary	10,274		
Non-budgetary	**85**		
Appropriation Act No. 2—Budgetary	26,852		
Non-budgetary	**237**		
Appropriation Act No. 3—Budgetary	2,153		
Non-budgetary	**2**		
Appropriation Act No. 4—Budgetary	1,218		
Non-budgetary	**30**		
Total—Budgetary	40,497		
Non-budgetary	**354**		

Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

Budgetary and Non-budgetary Appropriations and Spending—Annual and Statutory

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

Table 4.4 presents details of the total available parliamentary spending authorities. They include brought forward authorities, parliamentary spending authorities as per Table 4.3 and various adjustments which are explained in the notes to the table.

Table 4.5 presents a summary of budgetary and non-budgetary appropriations and spending made under annual and non-lapsing appropriations and various statutory authorities for the year ended March 31, 1985.

Further departmental details are presented in the Introduction of Volume II (Table 2).

TABLE 4.4

TOTAL AVAILABLE PARLIAMENTARY SPENDING AUTHORITIES
(in millions of dollars)

	Brought forward	Estimates and appropriations	Authorized changes(1)	Total available parliamentary spending authorities
Annual—Budgetary	22	40,497	− 46	40,473
Non-budgetary	**1,783**	**354**	**279**	**2,416**
Statutory—Budgetary	658	62,387	310	63,355
Non-budgetary	**25,728**	**1,648**	**− 402**	**26,974**
Total—Budgetary	680	102,884	264	103,828
Non-budgetary	**27,511**	**2,002**	**− 123**	**29,390**

(1) These authorized changes include items such as:
(a) reserved allotments established to provide payment authority for the overexpenditure of previous year's appropriations which resulted from Payables at Year End (PAYE);
(b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
(c) adjustments to authorities granted in statutes other than appropriation acts.

Further details can be obtained by referring to the authorized changes column of the Use of Appropriations statements in the departmental sections of Volume II.
Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 4.5

BUDGETARY AND NON-BUDGETARY APPROPRIATIONS AND SPENDING—ANNUAL AND STATUTORY
(in millions of dollars)

	Appropriations(1)	Used	Lapsed	Overexpended	Carried forward
Annual—Budgetary	40,473	38,095	2,359	21	40
Non-budgetary	**2,416**	**423**	**74**		**1,919**
Statutory—Budgetary	63,355	62,159	305		891
Non-budgetary	**26,974**	**459**			**26,515**
Total—Budgetary	103,828	100,254	2,664	21	931
Non-budgetary	**29,390**	**882**	**74**		**28,434**

(1) Represents total available parliamentary spending authorities.
Amounts in roman type are budgetary.
Amounts in **bold face** type are non-budgetary loans, investments and advances.

Reconciliation of Outlays for Loans, Investments and Advances to Non-budgetary Use of Appropriations

The following presents a reconciliation of total outlays for loans, investments and advances, as shown in Table 4.1, with the total of non-budgetary appropriations used in the current year, as shown in the Statement of Use of Appropriations in Section 2 of this volume.

The major difference relates to repayments of loans under appropriations which do not authorize spending of repayments. Such amounts are deducted from gross outlays for envelope reporting but not for reporting the use of appropriations.

	Non-budgetary loans, investments and advances (in millions of dollars)
Total outlays for loans, investments and advances as per Table 4.1	– 10
Add: adjustments to non-budgetary authority items which are not required for use of appropriations reporting—	
repayments of loans under appropriations which do not authorize spending of repayments	872
other adjustments	20
Total non-budgetary use of appropriations as per the audited Statement of Use of Appropriations in Section 2 of this volume	882

SECTION 5

1984-85
PUBLIC ACCOUNTS

Budgetary Revenue

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Budgetary revenue 5.2
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BUDGETARY REVENUE

Budgetary revenue consists of all tax and non-tax receipts which affect the annual deficit or surplus of the Government, and includes revenue internal to the Government.

The Government generally reports revenue in the year in which it is received, with refunds of revenue allocated to the year in which they are actually paid.

Revenue is reported after deducting refunds paid, and excludes amounts receivable, taxes collected on behalf of provinces and territories, and amounts credited to the Canada Pension Plan Account, the Unemployment Insurance Account, superannuation accounts, other specified purpose accounts, and other liability accounts.

Revenue for a year, therefore, includes receipts credited to the Receiver General by the Bank of Canada and the chartered banks by March 31, and amounts received in Government offices by March 31, but not deposited until April, or not credited to the Receiver General until April. Revenue also includes the amounts received in the mail on the first working day of April, except where it is clear that it was the remitter's intention to discharge an obligation arising in the new year.

The yield from tax revenue is affected by changes in tax rates, by changes in the base on which taxes are calculated, and by variations in economic conditions. A taxpayer's income tax liability relates to the income of a taxation year, but advance collection of personal and corporation income taxes by payroll deductions and instalments results in a distribution of receipts throughout the year.

The major tax changes which had an effect on this year's tax revenue are:

—personal income tax—the standard deduction of $100 for medical receipts and/or charitable donations was repealed; the federal tax reduction was lowered to $100 from $200; and, the indexation of exemptions and brackets was capped to a maximum increase of 5% in 1984;

—incremental oil revenue tax (IORT)—the provisions that suspended the IORT on conventional oil from June 1, 1983 to May 31, 1984 were extended a further year to May 31, 1985. Since incremental revenues can be deducted from corporate taxable income, this suspension of the IORT meant a partially offsetting increase in corporation income tax revenue;

—sales tax—sales tax rates were raised 1 percentage point, effective October 1, 1984; and,

—customs import duties—as scheduled under the Multilateral Trade Negotiations, the sixth of eight annual tariff reductions was implemented in January 1985.

Under fiscal arrangements that became operative in 1962, the federal Government entered into tax collection agreements to collect the personal income taxes of all provinces and territories (except Quebec) and the corporation income taxes of all provinces and territories (except Ontario, Quebec and Alberta). Personal and corporation income taxes collected by the federal Government on behalf of the provinces and territories are not included in the tables shown hereunder.

REVENUE

"Five year comparative summary"
Millions of dollars

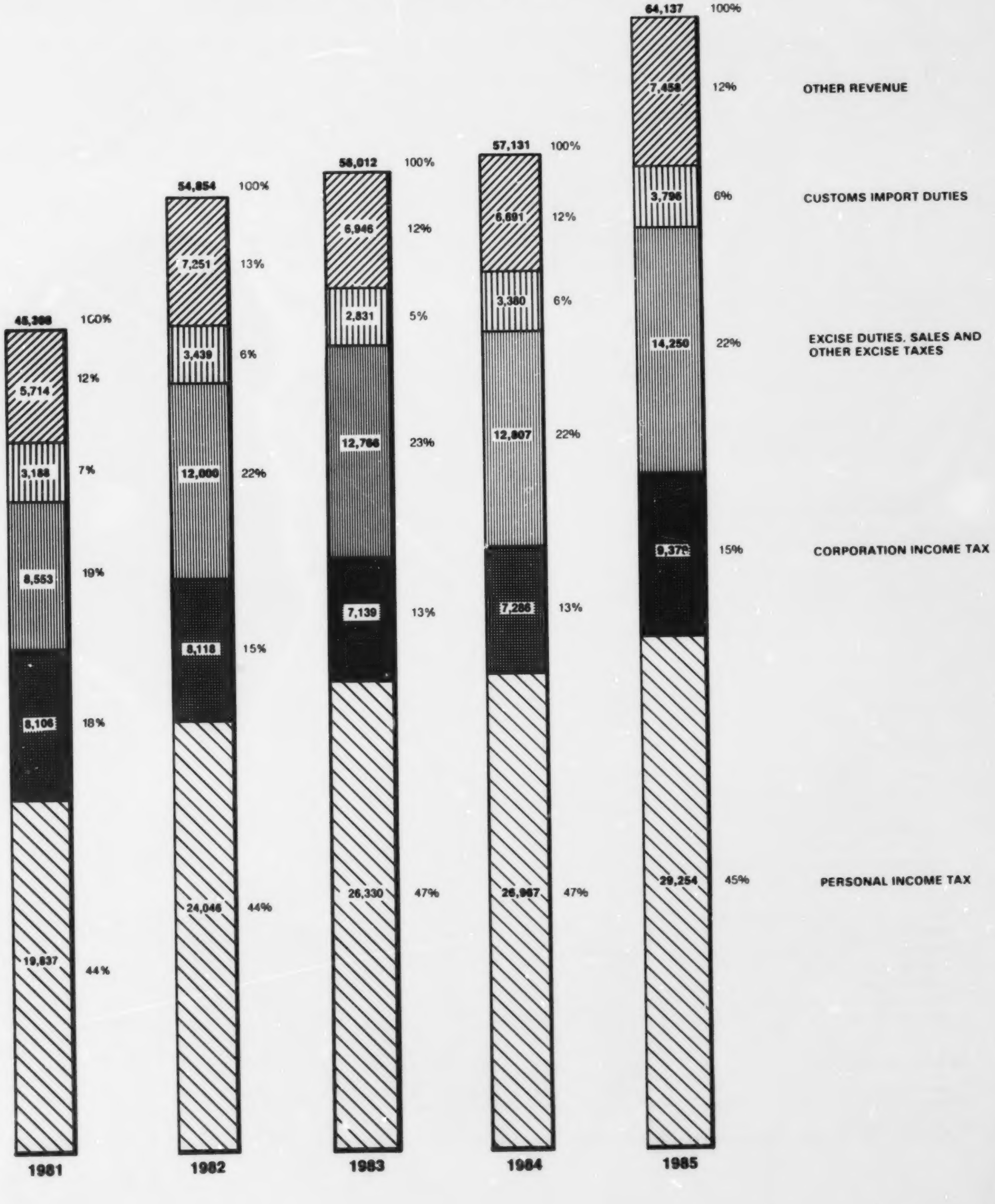

Table 5.1 presents budgetary revenue by main classification and source on both a gross and net basis and segregates revenue internal to the Government from revenue from outside parties. The difference between gross and net revenue is revenue credited to appropriations. Other tables in this section provide additional details for total net revenue (with outside parties and internal to the Government).

TABLE 5.1

BUDGETARY REVENUE BY MAIN CLASSIFICATION AND SOURCE
(in millions of dollars)

	1984-85							
	Gross revenue			Revenue credited to appropriations		Net revenue		
	From outside parties	Internal to the Government	Total[2]	From outside parties	Internal to the Government	From outside parties	Internal to the Government	Total[2]
Tax revenue—								
Income tax—								
Personal	29,254		29,254			29,254		29,254
Corporation	9,379		9,379			9,379		9,379
Non-resident	1,021		1,021			1,021		1,021
	39,654		*39,654*			*39,654*		*39,654*
Excise taxes and duties—								
Sales tax	7,592	137	7,729			7,592	137	7,729
Customs import duties	3,794	2	3,796			3,794	2	3,796
Excise duties	1,462		1,462			1,462		1,462
Other	1,076	[1]	1,076	226		850	[1]	850
	13,924	*139*	*14,063*	*226*		*13,698*	*139*	*13,837*
Energy taxes—								
Petroleum and gas revenue tax and incremental oil revenue tax	2,563		2,563			2,563		2,563
Canadian Ownership special charge	850		850			850		850
Oil export charges	408		408			408		408
Excise tax—Gasoline	404		404			404		404
Natural gas and gas liquids tax	– 15	– 1	– 16			– 15	– 1	– 16
Petroleum compensation charge	2,208		2,208	2,208				
	6,418	*– 1*	*6,417*	*2,208*		*4,210*	*– 1*	*4,209*
	20,342	*138*	*20,480*	*2,434*		*17,908*	*138*	*18,046*
Other tax revenue	107		107			107		107
Total tax revenue	60,103	138	60,241	2,434		57,669	138	57,807
Non-tax revenue—								
Return on investments—								
Bank of Canada	1,852		1,852			1,852		1,852
Canada Mortgage and Housing Corporation	913		913			913		913
Farm Credit Corporation	452		452			452		452
Interest on bank deposits	243		243			243		243
Exchange Fund Account—Advances	414		414			414		414
Other return on investments	1,307	91	1,398		70	1,307	21	1,328
	5,181	*91*	*5,272*		*70*	*5,181*	*21*	*5,202*
Refunds of previous years' expenditure	344	6	350			344	6	350
Services and service fees	998	908	1,906	849	905	149	3	152
Privileges, licences and permits	284		284	153		131		131
Proceeds from sales	257	132	389	169	120	88	12	100
Domestic coinage	70		70			70		70
Premium and discount on exchange	61		61			61		61
Other non-tax revenue	1,285	866	2,151	1,051	836	234	30	264
	3,299	*1,912*	*5,211*	*2,222*	*1,861*	*1,077*	*51*	*1,128*
Total non-tax revenue	8,480	2,003	10,483	2,222	1,931	6,258	72	6,330
Total revenue	68,583	2,141	70,724	4,656	1,931	63,927	210	64,137

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[1] Less than $500,000.

[2] Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.

1983-84								
Gross revenue			Revenue credited to appropriations		Net revenue			
From outside parties	Internal to the Govern-ment	Total(2)	From outside parties	Internal to the Govern-ment	From outside parties	Internal to the Govern-ment	Total(2)	Increase or decrease (–) in total net revenue
26,967		26,967			26,967		26,967	2,287
7,286		7,286			7,286		7,286	2,093
908		908			908		908	113
35,161		*35,161*			*35,161*		*35,161*	*4,493*
6,561	99	6,660			6,561	99	6,660	1,069
3,376	4	3,380			3,376	4	3,380	416
1,356	(1)	1,356			1,356	(1)	1,356	106
962	1	963	208		754	1	755	95
12,255	*104*	*12,359*	*208*		*12,047*	*104*	*12,151*	*1,686*
2,106		2,106			2,106		2,106	457
805		805			805		805	45
215		215			215		215	193
386	(1)	386			386	(1)	386	18
524	(1)	524			524	(1)	524	– 540
1,750		1,750	1,750					
5,786		*5,786*	*1,750*		*4,036*		*4,036*	*173*
18,041	*104*	*18,145*	*1,958*		*16,083*	*104*	*16,187*	*1,859*
126		126			126		126	– 19
53,328	104	53,432	1,958		51,370	104	51,474	6,333
1,744		1,744			1,744		1,744	108
941		941			941		941	– 28
408		408			408		408	44
395		395			395		395	– 152
591		591			591		591	– 177
655	91	746		78	655	13	668	660
4,734	*91*	*4,825*		*78*	*4,734*	*13*	*4,747*	*455*
267	3	270			267	3	270	80
857	876	1,733	702	874	155	2	157	– 5
257		257	139		118		118	13
237	105	342	172	97	65	8	73	27
56		56			56		56	14
19		19			19		19	42
1,349	559	1,908	1,161	530	188	29	217	47
3,042	*1,543*	*4,585*	*2,174*	*1,501*	*868*	*42*	*910*	*218*
7,776	1,634	9,410	2,174	1,579	5,602	55	5,657	673
61,104	1,738	62,842	4,132	1,579	56,972	159	57,131	7,006

Tax Revenue

Table 5.2 presents tax revenue on a per capita basis for the last five years.

TABLE 5.2

TAX REVENUE PER CAPITA

	Tax revenue
	$
1985	2,283
1984	2,053
1983	2,021
1982	1,983
1981	1,674

Personal Income Tax

This tax is levied on personal income under the provisions of the Income Tax Act.

In 1984-85, personal income tax was the largest source of Government revenue. It amounted to $29,254 million, or 46% of total net budgetary revenue.

Corporation Income Tax

This tax is levied on corporation income under the provisions of the Income Tax Act.

Corporation income tax was the second largest source of Government revenue. It amounted to $9,379 million in 1984-85, or 15% of total net budgetary revenue.

Non-Resident Income Tax

The non-resident income tax is levied on the income earned in Canada by non-residents. It is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts, paid to non-residents. It amounted to $1,021 million in 1984-85, or 2% of total net budgetary revenue.

Excise Taxes and Duties

Excise taxes and duties totalled $18,046 million in 1984-85, or 28% of total net budgetary revenue.

TABLE 5.3

EXCISE TAXES AND DUTIES
(in millions of dollars)

	1984-85	1983-84	Increase or decrease (–)
Sales tax—			
Domestic goods	6,550	5,574	976
Imports	1,509	1,341	168
Less: refunds and drawbacks	330	255	75
	7,729	*6,660*	*1,069*
Customs import duties	4,224	3,767	457
Less: refunds and drawbacks	428	387	41
	3,796	*3,380*	*416*
Excise duties—			
Cigarettes, tobacco and cigars	576	540	36
Spirits	523	478	45
Beer	363	338	25
Licences	(1)	(1)	
Less: refunds and drawbacks	(1)	(1)	
	1,462	*1,356*	*106*
Energy taxes—			
Petroleum and gas revenue tax and incremental oil revenue tax	2,563	2,106	457
Canadian Ownership special charge	850	805	45
Oil export charges	408	215	193
Excise tax—Gasoline	404	386	18
Natural gas and gas liquids tax	– 16	524	– 540
	4,209	*4,036*	*173*
Other—			
Cigarettes, tobacco and cigars	596	537	59
Wines	98	85	13
Jewellery	51	47	4
Telecommunications programming services	45	28	17
Automotive air conditioners	38	28	10
Penalties	13	20	– 7
Lighters	3	3	
Coin games	2	4	– 2
Sundry commodities	7	5	2
Less: refunds and drawbacks	3	2	1
	850	*755*	*95*
Total	18,046	16,187	1,859

(1) Less than $500,000.

Sales tax

The sales tax, totalling $7,729 million in 1984-85, was the most important tax levied under the Excise Tax Act.

Customs import duties

The revenues from customs import duties, consisting mainly of *ad valorem* taxes on the importation of goods, totalled $3,796 million in 1984-85.

Excise duties

Excise duties, which totalled $1,462 million in 1984-85, are levied on alcoholic beverages (other than wines) and tobacco products. (Additional taxes on tobacco products and taxes on wines are levied under the Excise Tax Act.)

Petroleum and gas revenue tax and incremental oil revenue tax

The petroleum and gas revenue tax came into effect on January 1, 1981, and is applicable to net operating revenues related to the production of oil and gas.

The incremental oil revenue tax became effective January 1, 1982 and is levied on incremental revenues from oil discovered prior to 1981 and results from differences between the wellhead oil prices and the prices as scheduled in the National Energy Program of 1980. Commencing in June 1982, this tax has been suspended for three years for conventional oil. This tax remains in place for petroleum produced from tar sands mining projects in commercial production prior to 1976.

Canadian Ownership special charge

This charge is levied to increase public ownership of the oil and gas industry in Canada. Amounts received from the Canadian Ownership special charge were previously credited to the Canadian Ownership Account. See Note 2 to the audited financial statements included in Section 2 of this volume.

Oil export charges

The federal share of revenues from oil export charges totalled $408 million in 1984-85. In accordance with Section 17.1(1)(*b*) of the Energy Administration Act, oil export charges are shared with oil producing provinces. The share is in respect of oil produced in, and exported from, provinces during the year.

Excise tax—Gasoline

Receipts from the excise tax—Gasoline were $404 million in 1984-85. Under certain conditions, the amounts received may be refunded to purchasers. As of March 31, 1985, $477 million was received, and $73 million was refunded and charged to revenue.

Natural gas and gas liquids tax

This tax, which came into effect during 1980-81, was imposed on all sales of natural gas and gas liquids. Its rate has been set at zero per cent effective February 1, 1984.

Non-Tax Revenue

Return on Investments

Return on investments consists mainly of interest from loan and advances, transfer of profits and surpluses, and renta income from properties.

Return on investments, related to the assets on the Statement of Assets and Liabilities, is summarized in Table 5.4. Additional details are given in Section 14 of this volume and in the departmental sections of Volume II.

TABLE 5.4

RETURN ON INVESTMENTS
(in millions of dollars)

	1984-85	1983-84	Increase or decrease (-)
Loans, investments and advances—			
Crown corporations—			
Lending institutions—			
Canada Deposit Insurance Corporation		5	- 5
Canada Mortgage and Housing Corporation	913	941	- 28
Export Development Corporation	24	34	- 10
Farm Credit Corporation	452	408	44
Federal Business Development Bank	34	50	- 16
	1,423	*1,438*	*- 15*
All other Crown corporations—			
Air Canada	18	19	- 1
Atomic Energy of Canada Limited	81	44	37
Canadian National Railways	62	20	42
Other—			
Bank of Canada	1,852	1,744	108
Canadian Dairy Commission	18	31	- 13
Northern Canada Power Commission	19	34	- 15
Royal Canadian Mint	5	26	- 21
Miscellaneous	11	11	
	2,066	*1,929*	*137*
	3,489	***3,367***	***122***
Provincial and territorial governments	91	95	- 4
National governments including developing countries	51	59	- 8
International organizations	(1)	(1)	
Veterans' Land Act Fund—Advances	12	14	- 2
Joint and mixed enterprises	4	6	- 2
Miscellaneous	31	19	12
	189	***193***	***- 4***
	3,678	3,560	118
Foreign exchange accounts—			
Exchange Fund Account—Advances	414	591	- 177
International Monetary Fund—Subscriptions	15	10	5
	429	601	- 172
Cash—			
Interest on bank deposits	243	395	- 152
Other accounts—			
Interest on loans to the Unemployment Insurance Account	739	117	622
Government's holdings of unmatured debt	69	32	37
Rental income from properties	22	21	1
Interest on investment *re:* military purchases	13	7	6
Supply revolving fund	5	10	- 5
Other	4	4	
	852	191	661
Total	5,202	4,747	455

(1) Less than $500,000.

SUPPLEMENTARY STATEMENT

Monthly Revenue by Selected Classification

Revenue by selected classification is presented by month in Table 5.5.

TABLE 5.5

MONTHLY REVENUE BY SELECTED CLASSIFICATION
(in millions of dollars)

	Personal income tax	Corporation income tax	Non-resident income tax	Sales tax	Customs import duties	Excise duties	Petroleum and gas revenue tax[1]	Canadian Ownership special charge	Oil export charges	Excise tax—Gasoline	Natural gas and gas liquids tax	Other excise taxes and duties and other tax revenue	Non-tax revenue	Total
April, 1984	914	302	89	335	216	96	89		7	6	1	25	248	2,328
May	2,680	567	61	632	369	120	145	116	26	29	– 8	142	346	5,225
June	1,528	604	50	563	293	126	148	13	39	32		59	643	4,098
July	2,647	828	92	719	371	131	254	– 1	47	38	1	77	577	5,781
August	2,245	553	77	650	324	103	153	132	30	35	– 10	118	495	4,905
September	2,503	541	46	556	321	119	177	80	31	41		61	551	5,027
October	2,940	557	96	724	381	138	200	73	29	44		89	278	5,549
November	2,866	431	101	635	341	153	199	62	39	30		71	454	5,382
December	2,515	686	65	689	257	122	160	73	43	45	– 1	44	831	5,529
January, 1985	3,552	635	181	742	301	121	221	74	39	35	1	66	463	6,431
February	2,353	607	96	557	268	93	239	83	37	30		98	160	4,621
March	1,489	2,629	62	682	316	95	377	30	27	27	1	50	971	6,756
Supplementary	1,022	439	5	245	38	45	201	115	14	12	– 1	57	313	2,505
Total	29,254	9,379	1,021	7,729	3,796	1,462	2,563	850	408	404	– 16	957	6,330	64,137

[1] Includes the incremental oil revenue tax.

SECTION 6

1984-85
PUBLIC ACCOUNTS

Budgetary Expenditure

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BUDGETARY EXPENDITURE

Budgetary expenditure consists of all charges to budgetary appropriations which affect the annual deficit or surplus of the Government. Such charges include those for work performed, goods received, services rendered, and transfer payments made, during the year, and, expenditure internal to the Government.

Expenditure excludes amounts charged to the Canada Pension Plan Account, the Unemployment Insurance Account except for benefits to fishermen, superannuation accounts, other specified purpose accounts, and other liability accounts.

In this section, expenditure is analysed in several different ways:

- by function, i.e. broad policies;
- by envelope, i.e. policy sector;
- by standard object, i.e. productive resources acquired or transfer payments made;
- by program, i.e. purpose; and,
- by type, i.e. operating, capital, and grants and contributions.

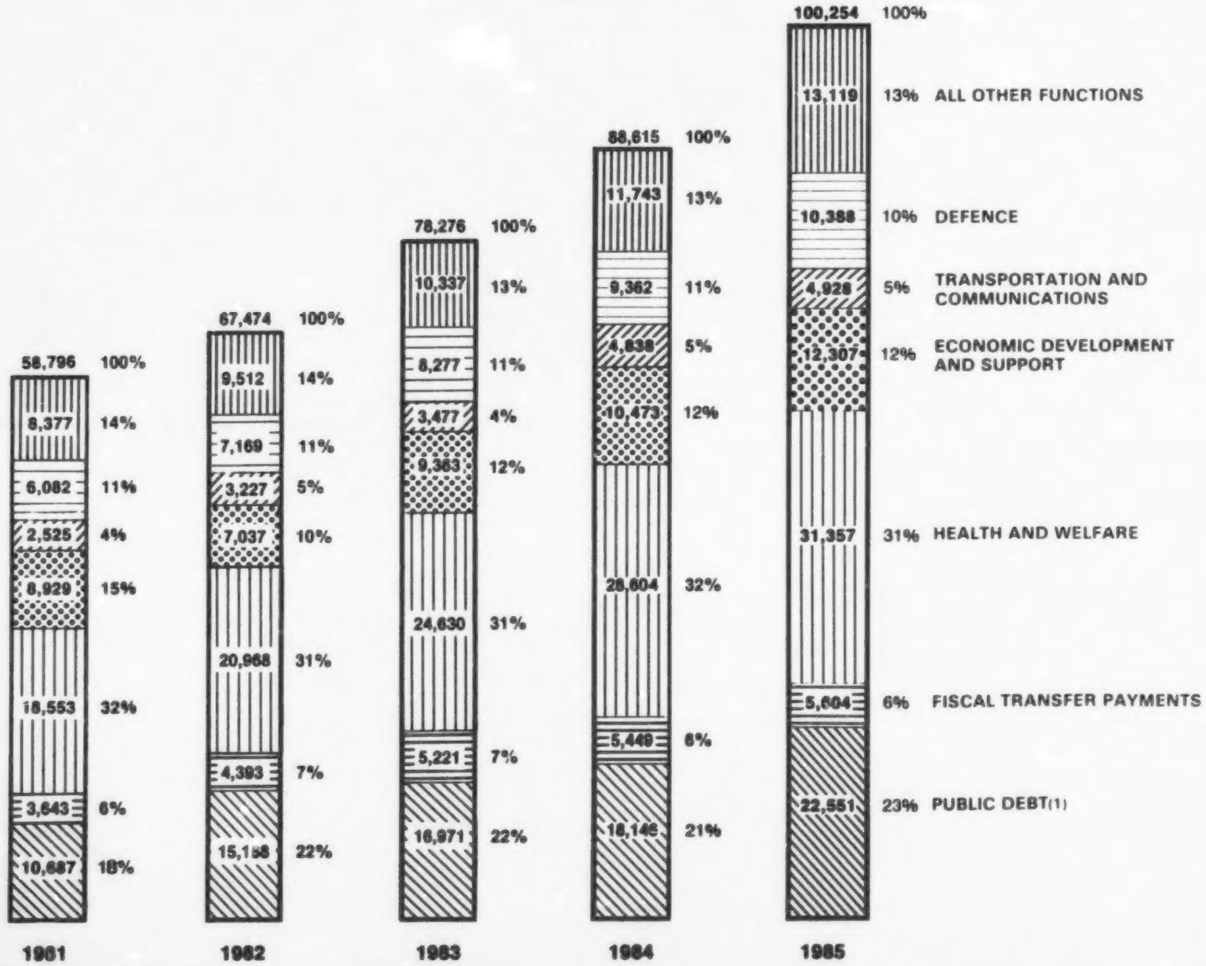
Expenditure by Function

The functional presentation of expenditure reflects the broad policies pursued by the Government. These functions, which are reflected in Table 6.1, are primarily services provided to the people of Canada or to other governmental jurisdictions within Canada.

The largest category of expenditure under the functional classification is health and welfare, which accounted for $31,357 million, or 31% of total net expenditure.

EXPENDITURE BY MAJOR FUNCTION

"Five year comparative summary"
Millions of dollars



(1) Includes additional interest in respect of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police superannuation accounts.

TABLE 6.1

EXPENDITURE BY FUNCTION
(in millions of dollars)

	1984-85	1983-84	Increase or decrease (–)
General Government services—			
Legislation and administration—			
Legislative	328	222	106
Executive	216	183	33
Collection of taxes and duties	1,075	984	91
National capital region	97	86	11
Other legislation and administration	538	512	26
	2,254	*1,987*	*267*
Protection of persons and property—			
Justice	123	110	13
Correctional service	794	694	100
Police protection	836	802	34
Consumer services	79	75	4
Other protection of persons and property	29	28	1
	1,861	*1,709*	*152*
	4,115	3,696	419
Foreign affairs—			
External relations—			
Diplomatic relations	490	416	74
Contributions to international organizations	109	113	– 4
	599	*529*	*70*
Assistance to developing countries	1,474	1,221	253
	2,073	1,750	323
Defence—			
Defence services	8,929	7,974	955
Veterans benefits	1,459	1,388	71
	10,388	9,362	1,026
Transportation and communications—			
Air transport	1,249	1,433	– 184
Water transport	839	615	224
Road transport	234	264	– 30
Postal services	516	483	33
Telecommunications	166	158	8
Other transportation and communications	1,924	1,885	39
	4,928	4,838	90
Economic development and support—			
Primary industry—			
Agriculture	1,488	1,409	79
Fisheries, forestry and water resources	1,102	920	182
Energy	4,195	3,127	1,068
Other primary industry	76	66	10
	6,861	*5,522*	*1,339*
Secondary industry	163	210	– 47
Foreign trade	153	134	19
Labour force—			
Working conditions	65	61	4
Training	905	972	– 67
Immigration	141	132	9
Other labour force	1,008	695	313
	2,119	*1,860*	*259*
General research —			
Social science research	279	258	21
Physical science research	1,097	954	143
	1,376	*1,212*	*164*
Regional development	1,427	1,248	179
Other economic development and support	208	287	– 79
	12,307	10,473	1,834
Health and welfare—			
Health—			
Public health	169	167	2
Medical care	157	140	17
Hospital care	6,343	5,575	768
Other health	63	61	2
	6,732	*5,943*	*789*
Income maintenance—			
Payments to aged	11,417	10,406	1,011
Payments to families	2,418	2,327	91
Payments to unemployed	2,989	3,051	– 62
	16,824	*15,784*	*1,040*
Social assistance—			
Canada Assistance Plan and related items	3,759	3,383	376
Other social assistance	91	90	1
	3,850	*3,473*	*377*
Indians and Inuit	1,938	1,752	186
Housing and urban renewal	1,965	1,604	361
Other health and welfare	48	48	
	31,357	28,604	2,753
Education assistance—			
Post-secondary education	2,492	2,252	240
Other education	204	198	6
	2,696	2,450	246
Culture and recreation—			
Archives, galleries, theatres, etc	158	150	8
Parks, historic sites and other recreational areas	311	312	– 1
Film, radio and television	991	897	94
Other culture and recreation	543	450	93
	2,003	1,809	194
Fiscal transfer payments—			
Statutory subsidies to provincial governments	36	36	
Revenue equalization payments	5,489	5,438	51
Other fiscal transfer payments	79	– 25	104
	5,604	5,449	155
Public debt	22,551	18,146	4,405
Internal overhead expenses—			
Government support services	1,996	1,807	189
Contributions to employee pension and medical plans	236	231	5
	2,232	2,038	194
Total net expenditure	100,254	88,615	11,639

Expenditure by Envelope

Table 6.2 presents expenditure by envelope reflecting the broad policy sectors of the Government. The table is presented on both a gross and net basis and segregates expenditure with outside parties from expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations. Other tables in this section provide additional details for total net expenditure (with outside parties and internal to the Government).

TABLE 6.2

BUDGETARY EXPENDITURE BY ENVELOPE AND SOURCE
(in millions of dollars)

	1984-85							
	Gross expenditure			Revenue credited to appropriations		Net expenditure		
	With outside parties	Internal to the Government	Total[2]	From outside parties	Internal to the Government	With outside parties	Internal to the Government	Total[2][3]
Social development—								
Old age security benefits, guaranteed income supplements and spouses' allowances	11,418		11,418			11,418		11,418
Family allowances	2,418		2,418			2,418		2,418
Canada Assistance Plan	3,635		3,635			3,635		3,635
Government contribution to the Unemployment Insurance Account	2,788		2,788			2,788		2,788
Established programs financing—								
Insurance and medical care services	6,330		6,330			6,330		6,330
Education support	2,492		2,492			2,492		2,492
Other	14,933	58	14,991	1,313	46	13,620	12	13,632
	44,014	*58*	*44,072*	*1,313*	*46*	*42,701*	*12*	*42,713*
Economic and regional development	16,589	383	16,972	2,790	355	13,799	28	13,827
Fiscal arrangements	6,085		6,085			6,085		6,085
External affairs and aid	2,135	2	2,137	20	(1)	2,115	2	2,117
Defence	9,051	146	9,197	259	12	8,792	134	8,926
Parliament and services to Government	4,289	1,538	5,827	274	1,518	4,015	20	4,035
Total program expenditure	***82,163***	***2,127***	***84,290***	***4,656***	***1,931***	***77,507***	***196***	***77,703***
Public debt	22,537	14	22,551			22,537	14	22,551
Total expenditure	104,700	2,141	106,841	4,656	1,931	100,044	210	100,254

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[1] Less than $500,000.

[2] Reflected on the Statement of Revenue and Expenditure in Section 2 of this volume.

[3] Additional details by envelope are shown in Table 4.1 (Section 4 of this volume).

1983-84								
Gross expenditure			Revenue credited to appropriations		Net expenditure			Increase or decrease (−) in total net expenditure
With outside parties	Internal to the Govern-ment	Total[2]	From outside parties	Internal to the Govern-ment	With outside parties	Internal to the Govern-ment	Total[2][3]	
10,406		10,406			10,406		10,406	1,012
2,326		2,326			2,326		2,326	92
3,288		3,288			3,288		3,288	347
2,714		2,714			2,714		2,714	74
5,564		5,564			5,564		5,564	766
2,252		2,252			2,252		2,252	240
13,544	54	13,598	1,202	46	12,342	8	12,350	1,282
40,094	*54*	*40,148*	*1,202*	*46*	*38,892*	*8*	*38,900*	*3,813*
14,578	364	14,942	2,276	339	12,302	25	12,327	1,500
5,878		5,878			5,878		5,878	207
1,781	1	1,782	18		1,763	1	1,764	353
8,179	105	8,284	306	6	7,873	99	7,972	954
3,934	1,212	5,146	330	1,188	3,604	24	3,628	407
74,443	***1,736***	***76,180***	***4,132***	***1,579***	***70,312***	***157***	***70,469***	***7,234***
18,144	2	18,146			18,144	2	18,146	4,405
92,588	1,738	94,326	4,132	1,579	88,456	159	88,615	11,639

Expenditure by Standard Object

The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government.

A comparative summary of expenditure by standard object is presented in Table 6.3. Additional details are given in Volume II.

Grants, contributions and other transfer payments were the largest category, and accounted for $49,190 million or 49% of total net expenditure. Payments included fiscal transfer payments to provinces, $5,521 million; payments under the Public Utilities Income Tax Act, $293 million; payments for insured health services and extended health care, $6,330 million; family allowance payments, $2,418 million; guaranteed income payments, $2,953 million; spouse's allowance payments, $249 million; old age security payments, $8,216 million; Canada Assistance Plan payments, $3,635 million; and, post-secondary education payments, $2,265 million.

Salaries and wages accounted for $10,789 million or 11% of total net expenditure. The increase of $681 million was due mainly to higher salary rates.

Public debt charges totalled $22,551 million or 22% of total net expenditure. The increase of $4,405 million was due mainly to an increase in unmatured debt.

TABLE 6.3

EXPENDITURE BY STANDARD OBJECT
(in millions of dollars)

				Increase or decrease (-)	
		1984-85	1983-84	Amount	%
Salaries and wages	(1)	10,789	10,108	681	7
Other personnel costs	(1)	2,119	1,985	134	7
Transportation and communications	(2)	1,516	1,397	119	9
Information	(3)	358	290	68	23
Professional and special services	(4)	2,561	2,506	55	2
Rentals	(5)	845	741	104	14
Purchased repair and upkeep	(6)	1,011	894	117	13
Utilities, materials and supplies	(7)	2,241	2,151	90	4
Construction and acquisition of land, buildings and works	(8)	1,503	1,179	324	27
Construction and acquisition of machinery and equipment	(9)	3,307	2,386	921	39
Grants, contributions and other transfer payments	(10)	49,190	43,913	5,277	12
Public debt charges	(11)	22,551	18,146	4,405	24
All other expenditure	(12)	8,850	8,629	221	3
Total standard objects	(1-12)	106,841	94,325	12,516	13
Less: revenues credited to the votes	(13)	6,587	5,710	877	15
Total net expenditure		100,254	88,615	11,639	13

Details can be found in the Introduction (Table 3) and in the departmental sections of Volume II.

Expenditure by Program

The programs of each department and agency identify the major objectives of the department.

A comparative summary of expenditure by program is provided in table 6.4.

TABLE 6.4

EXPENDITURE BY PROGRAM
(in millions of dollars)

	1984-85	1983-84	Increase or decrease (-)
AGRICULTURE—			
Department—			
Administration	57	52	5
Agri-food development	1,137	956	181
Agri-food regulation and inspection	205	190	15
Race track supervision revolving fund	-1	-1	
Canadian Forestry Service	127	136	-9
Canadian Grain Commission	38	37	1
	1,563	*1,370*	*193*
Canadian Dairy Commission	6	5	1
Canadian Livestock Feed Board	19	17	2
Canagrex	5	1	4
	1,593	1,393	200
COMMUNICATIONS—			
Department—			
Communications and culture	253	239	14
Government Telecommunications Agency revolving fund	-1	1	-2
	252	*240*	*12*
Canada Council	73	66	7
Canadian Broadcasting Corporation	905	816	89
Canadian Film Development Corporation	46	16	30
Canadian Radio-television and Telecommunications Commission	25	24	1
National Arts Centre Corporation	15	14	1
National Film Board	61	57	4
National Film Board revolving fund	(1)	(1)	
National Library	30	30	
National Museums of Canada	74	69	5
Public Archives	39	37	2
	1,520	1,369	151
CONSUMER AND CORPORATE AFFAIRS—			
Department	194	262	-68
Restrictive Trade Practices Commission	1	1	
Standards Council of Canada	7	6	1
	202	269	-67
ECONOMIC AND REGIONAL DEVELOPMENT	6	20	-14
EMPLOYMENT AND IMMIGRATION—			
Department—			
Departmental administration	8	9	-1
Canada Employment and Immigration Commission—			
Administration	42	38	4
Employment and insurance	4,809	4,647	162
Immigration	128	119	9
Annuities	3	3	
	4,982	*4,807*	*175*
Immigration Appeal Board	4	4	
	4,994	4,820	174
ENERGY, MINES AND RESOURCES—			
Department—			
Administration	27	21	6
Energy	3,813	2,738	1,075
Environmental studies revolving fund	-2	-2	
Minerals and earth sciences	290	246	44
	4,128	*3,003*	*1,125*
Atomic Energy Control Board	20	19	1
Atomic Energy of Canada Limited	326	336	-10
National Energy Board	24	23	1
Petro-Canada	17	12	5
Petro-Canada International Assistance Corporation	60	65	-5
	4,575	3,458	1,117
ENVIRONMENT—			
Department—			
Administration	49	45	4
Environmental services	459	405	54
Parks Canada	310	312	-2
	818	*762*	*56*
National Battlefields Commission	1		1
	819	762	57
EXTERNAL AFFAIRS—			
Department—			
Canadian interests abroad	726	630	96
Passport Office revolving fund	-3	-2	-1
Grains and oilseeds	138	152	-14
World exhibitions	10	4	6
	871	*784*	*87*
Canadian Commercial Corporation	17	17	
Canadian International Development Agency	1,333	1,089	244
Export Development Corporation		12	-12
International Development Research Centre	81	67	14
International Joint Commission	3	3	
	2,305	1,972	333
FINANCE—			
Department—			
Financial and economic policies	90	69	21
Public debt	22,551	18,146	4,405
Fiscal transfer payments	5,813	5,647	166
Canadian Import Tribunal	2	2	
Inspector general of banks	2	1	1
Special	(1)	(1)	
	28,458	*23,865*	*4,593*
Auditor General	40	38	2
Insurance	13	13	
Tariff Board	3	2	1
	28,514	23,918	4,596
FISHERIES AND OCEANS	721	609	112
GOVERNOR GENERAL	6	5	1

TABLE 6.4

EXPENDITURE BY PROGRAM—*Continued*
(in millions of dollars)

	1984-85	1983-84	Increase or decrease (–)
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—			
Department—			
Administration	50	51	– 1
Indian and Inuit affairs	1,488	1,387	101
Northern affairs	651	595	56
Environmental studies revolving fund	– 1	– 1	
Native claims	63	20	43
	2,251	*2,052*	*199*
Northern Canada Power Commission		(1)	
	2,251	2,052	199
JUSTICE—			
Department—			
Administration of Justice	134	109	25
Canadian Human Rights Commission	9	8	1
Commissioner for Federal Judicial Affairs	89	82	7
Federal Court of Canada	8	7	1
Law Reform Commission of Canada	5	5	
Offices of the Information and Privacy Commissioners of Canada	3	1	2
Supreme Court of Canada	6	5	1
Tax Court of Canada	3	2	1
	257	219	38
LABOUR—			
Department	129	105	24
Canada Labour Relations Board	6	5	1
Canada Mortgage and Housing Corporation	1,965	1,604	361
Canadian Centre for Occupational Health and Safety	7	5	2
	2,107	1,719	388
NATIONAL DEFENCE—			
Defence services	8,912	7,959	953
Defence Construction (1951) Limited	14	13	1
	8,926	7,972	954
NATIONAL HEALTH AND WELFARE—			
Department—			
Departmental administration	45	42	3
Health and social services	10,170	9,022	1,148
Medical services	377	331	46
Health protection	114	106	8
Income security	13,905	12,803	1,102
Fitness and amateur sport	102	69	33
XV Olympic winter games	44	41	3
	24,757	*22,414*	*2,343*
Medical Research Council	157	140	17
	24,914	22,554	2,360
NATIONAL REVENUE—			
Customs and Excise	409	378	31
Taxation	663	604	59
Canada Post Corporation	516	483	33
	1,588	1,465	123
PARLIAMENT—			
The Senate	26	23	3
House of Commons	158	145	13
Library of Parliament	10	10	
	194	178	16
PRIVY COUNCIL—			
Department—			
Privy Council	51	45	6
Special	1	5	– 4
	52	*50*	*2*
Canadian Intergovernmental Conference Secretariat	3	2	1
Chief Electoral Officer	94	6	88
Commissioner of Official Languages	9	9	
Economic Council of Canada	8	8	
Public Service Staff Relations Board	8	8	
	174	83	91
PUBLIC WORKS—			
Department—			
Administration	56	53	3
Professional and technical services	57	55	2
Construction services revolving fund	4	2	2
Accommodation	685	574	111
Marine	27	20	7
Transportation and other engineering	72	68	4
Land management and development	161	143	18
Municipal grants	274	233	41
	1,336	*1,148*	*188*
National Capital Commission	97	86	11
	1,433	1,234	199
REGIONAL INDUSTRIAL EXPANSION—			
Department	1,070	1,028	42
Canadair Financial Corporation Inc	300	550	– 250
Cape Breton Development Corporation	108	110	– 2
Federal Business Development Bank	31	78	– 47
Foreign Investment Review Agency	7	6	1
The de Havilland Aircraft of Canada, Limited	150	300	– 150
	1,666	2,072	– 406
SCIENCE AND TECHNOLOGY—			
Ministry of State	7	11	– 4
National Research Council of Canada—			
Scientific and industrial research	447	376	71
Scientific and technical information	21	20	1
	468	*396*	*72*
Natural Sciences and Engineering Research Council	312	281	31
Science Council of Canada	5	5	
	792	693	99

TABLE 6.4

EXPENDITURE BY PROGRAM—*Concluded*
(in millions of dollars)

	1984-85	1983-84	Increase or decrease (-)
SECRETARY OF STATE—			
Department—			
Administration and regional operations	35	30	5
Official languages	313	304	9
Education support	2,492	2,252	240
Citizenship and culture	203	162	41
	3,043	*2,748*	*295*
Advisory Council on the Status of Women	2	2	
Public Service Commission	114	107	7
Staff development and training revolving fund	- 1	- 1	
Social Sciences and Humanities Research Council	63	60	3
Status of Women—Office of the Co-ordinator	3	2	1
	3,224	2,918	306
SOCIAL DEVELOPMENT	3	6	- 3
SOLICITOR GENERAL—			
Department	40	28	12
Correctional Service	740	652	88
National Parole Board	14	14	
Royal Canadian Mounted Police—			
Law enforcement	836	802	34
	1,630	1,496	134
SUPPLY AND SERVICES—			
Department—			
Services	204	195	9
Supply	22	27	- 5
Supply revolving fund	- 35	10	- 45
Defence production revolving fund	- 3	- 1	- 2
Canadian Unity Information Office	14	20	- 6
	202	*251*	*- 49*
Statistics Canada	208	190	18
	410	441	- 31
TRANSPORT—			
Department—			
Departmental administration	130	117	13
Stores revolving fund	1	(1)	1
Marine transportation	812	595	217
Air transportation	775	552	223
Self-supporting airports and associated ground services revolving fund	19	31	- 12
Surface transportation	1,168	1,495	- 327
	2,905	*2,790*	*115*
Canadian Aviation Safety Board	5		5
Canadian Transport Commission	786	469	317
Northern Pipeline Agency	4	6	- 2
Office of the Grain Transportation Agency Administrator	1		1
	3,701	3,265	436
TREASURY BOARD—			
Secretariat—			
Central administration of the public service	56	52	4
Employer contributions to insurance plans	202	201	1
Temporary assignments	1	1	
	259	*254*	*5*
Comptroller General	11	11	
	270	265	5
VETERANS AFFAIRS—			
Veterans affairs	764	719	45
War Veterans Allowance Board	1	1	
Pensions	689	664	25
Bureau of pensions advocates	5	4	1
	1,459	1,388	71
Total net expenditure	100,254	88,615	11,639

(1) Less than $500,000.

Expenditure by Type

Expenditure may be classified under three major types: operating, capital, and grants and contributions. Operating expenditures consist of expenditures incurred in conducting the administrative and operating activities of the program; capital expenditures are for the construction and acquisition of fixed assets; grants and contributions represent payments for other than goods and services, made for the purpose of furthering program objectives.

A comparative summary of expenditure by type is presented in Table 6.5.

TABLE 6.5

EXPENDITURE BY TYPE
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84
AGRICULTURE—								
Department	602,145	567,496	115,667	60,513	845,103	742,232	1,562,915	1,370,241
Canadian Dairy Commission	5,780	5,410	197	65			5,977	5,475
Canadian Livestock Feed Board	1,308	1,251	48	50	17,302	15,485	18,658	16,786
Canagrex	5,400	700					5,400	700
	614,633	*574,857*	*115,912*	*60,628*	*862,405*	*757,717*	*1,592,950*	*1,393,202*

TABLE 6.5

EXPENDITURE BY TYPE—*Continued*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84
COMMUNICATIONS—								
Department	181,213	174,931	25,295	24,314	45,455	40,511	251,963	239,756
Canada Council					72,614	65,581	72,614	65,581
Canadian Broadcasting Corporation	904,927	815,971					904,927	815,971
Canadian Film Development Corporation	45,571	16,263					45,571	16,263
Canadian Radio-television and Telecommunications Commission	25,026	23,088	225	419		70	25,251	23,577
National Arts Centre Corporation	14,932	14,427					14,932	14,427
National Film Board	58,042	54,169	3,168	2,822	277	565	61,487	57,556
National Library	29,656	29,114	471	479	37	28	30,164	29,621
National Museums of Canada	62,389	55,896	2,766	2,336	8,568	10,682	73,723	68,914
Public Archives	36,583	34,790	2,669	1,650		529	39,252	36,969
	1,358,339	*1,218,649*	*34,594*	*32,020*	*126,951*	*117,966*	*1,519,884*	*1,368,635*
CONSUMER AND CORPORATE AFFAIRS—								
Department	129,778	131,355	5,768	5,141	58,205	125,265	193,751	261,761
Restrictive Trade Practices Commission	1,392	1,505	6	2			1,398	1,507
Standards Council of Canada					6,612	5,978	6,612	5,978
	131,170	*132,860*	*5,774*	*5,143*	*64,817*	*131,243*	*201,761*	*269,246*
ECONOMIC AND REGIONAL DEVELOPMENT	6,137	19,006	33	412	159	395	6,329	19,813
EMPLOYMENT AND IMMIGRATION—								
Department	7,734	8,418	225	453			7,959	8,871
Canada Employment and Immigration Commission	3,567,224	3,491,245	22,880	16,436	1,391,730	1,299,599	4,981,834	4,807,280
Immigration Appeal Board	4,568	3,483					4,568	3,483
	3,579,526	*3,503,146*	*23,105*	*16,889*	*1,391,730*	*1,299,599*	*4,994,361*	*4,819,634*
ENERGY, MINES AND RESOURCES—								
Department	– 1,815,658	– 1,404,607	44,627	35,232	5,898,845	4,372,497	4,127,814	3,003,122
Atomic Energy Control Board	19,788	18,058	221	318	444	281	20,453	18,657
Atomic Energy of Canada Limited	294,436	306,307	31,100	30,010			325,536	336,317
National Energy Board	23,797	22,419	246	300			24,043	22,719
Petro-Canada	17,040	11,800					17,040	11,800
Petro-Canada International Assistance Corporation	60,500	65,000					60,500	65,000
	– 1,400,097	*– 981,023*	*76,194*	*65,860*	*5,899,289*	*4,372,778*	*4,575,386*	*3,457,615*
ENVIRONMENT—								
Department	603,426	557,714	142,409	147,648	72,372	56,349	818,207	761,711
National Battlefields Commission	800		14				814	
	604,226	*557,714*	*142,423*	*147,648*	*72,372*	*56,349*	*819,021*	*761,711*
EXTERNAL AFFAIRS—								
Department	632,803	578,094	70,461	48,731	167,782	156,790	871,046	783,615
Canadian Commercial Corporation	17,617	17,168					17,617	17,168
Canadian International Development Agency	72,021	60,695	2,079	1,027	1,258,820	1,027,550	1,332,920	1,089,272
Export Development Corporation		11,848						11,848
International Development Research Centre					81,000	67,400	81,000	67,400
International Joint Commission	2,913	2,970	17	16			2,930	2,986
	725,354	*670,775*	*72,557*	*49,774*	*1,507,602*	*1,251,740*	*2,305,513*	*1,972,289*
FINANCE—								
Department	22,641,235	18,217,268	3,320	1,204	5,813,601	5,646,842	28,458,156	23,865,314
Auditor General	38,309	36,433	1,060	742	358	337	39,727	37,512
Insurance	12,922	13,237	76	213			12,998	13,450
Tariff Board	2,742	2,095	35	16			2,777	2,111
	22,695,208	*18,269,033*	*4,491*	*2,175*	*5,813,959*	*5,647,179*	*28,513,558*	*23,918,387*
FISHERIES AND OCEANS	480,625	438,322	205,363	142,847	34,780	27,868	720,768	609,037
GOVERNOR GENERAL	5,604	4,973	196	98			5,800	5,071
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—								
Department	392,136	518,586	91,204	91,138	1,767,720	1,441,707	2,251,060	2,051,431
Northern Canada Power Commission		50						50
	392,136	*518,636*	*91,204*	*91,138*	*1,767,720*	*1,441,707*	*2,251,060*	*2,051,481*
JUSTICE—								
Department	75,873	68,152	1,453	1,711	57,043	39,336	134,369	109,199
Canadian Human Rights Commission	8,501	6,977	261	391			8,762	7,368
Commissioner for Federal Judicial Affairs	74,046	68,330	15	11	15,188	14,011	89,249	82,352
Federal Court of Canada	7,566	6,560	792	215			8,358	6,775
Law Reform Commission of Canada	4,993	4,746	54	31			5,047	4,777
Offices of the Information and Privacy Commissioners of Canada	2,382	1,228	61	140			2,443	1,368
Supreme Court of Canada	5,351	4,668	367	113	552	491	6,270	5,272
Tax Court of Canada	2,558	1,653	491	182		19	3,049	1,854
	181,270	*162,314*	*3,494*	*2,794*	*72,783*	*53,857*	*257,547*	*218,965*
LABOUR—								
Department	74,739	69,098	604	508	54,211	35,031	129,554	104,637
Canada Labour Relations Board	5,644	5,437	35	35			5,679	5,472
Canada Mortgage and Housing Corporation	1,965,063	1,604,324					1,965,063	1,604,324
Canadian Centre for Occupational Health and Safety	3,910		1,639		1,467	4,803	7,016	4,803
	2,049,356	*1,678,859*	*2,278*	*543*	*55,678*	*39,834*	*2,107,312*	*1,719,236*

TABLE 6.5

EXPENDITURE BY TYPE—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84
NATIONAL DEFENCE	6,013,503	5,644,458	2,567,284	1,973,230	345,351	354,553	8,926,138	7,972,241
NATIONAL HEALTH AND WELFARE—								
Department	576,499	510,390	50,726	50,216	24,129,694	21,853,018	24,756,919	22,413,624
Medical Research Council	3,546	2,909	63	217	153,191	137,313	156,800	140,439
	580,045	*513,299*	*50,789*	*50,433*	*24,282,885*	*21,990,331*	*24,913,719*	*22,554,063*
NATIONAL REVENUE—								
Customs and Excise	397,412	371,336	11,130	7,012			408,542	378,348
Taxation	646,249	587,385	16,915	16,446	47	45	663,211	603,876
Canada Post Corporation	515,831	483,009					515,831	483,009
	1,559,492	*1,441,730*	*28,045*	*23,458*	*47*	*45*	*1,587,584*	*1,465,233*
PARLIAMENT—								
The Senate	24,834	21,580	468	734	710	740	26,012	23,054
House of Commons	148,868	137,748	7,874	6,265	1,023	1,002	157,765	145,015
Library of Parliament	10,026	9,311	156	114			10,182	9,425
	183,728	*168,639*	*8,498*	*7,113*	*1,733*	*1,742*	*193,959*	*177,494*
PRIVY COUNCIL—								
Department	49,045	43,387	1,758	1,032	1,199	5,662	52,002	50,081
Canadian Intergovernmental Conference Secretariat	2,406	1,885	7	7			2,413	1,892
Chief Electoral Officer	78,320	6,011	105	81	15,069	149	93,494	6,241
Commissioner of Official Languages	9,149	8,665	218	175			9,367	8,840
Economic Council of Canada	8,138	8,011	117	53			8,255	8,064
Public Service Staff Relations Board	8,184	7,806	67	49			8,251	7,855
	155,242	*75,765*	*2,272*	*1,397*	*16,268*	*5,811*	*173,782*	*82,973*
PUBLIC WORKS—								
Department	448,012	712,390	601,410	186,545	286,567	248,803	1,335,989	1,147,738
National Capital Commission	97,055	86,550					97,055	86,550
	545,067	*798,940*	*601,410*	*186,545*	*286,567*	*248,803*	*1,433,044*	*1,234,288*
REGIONAL INDUSTRIAL EXPANSION—								
Department	230,970	201,596	2,840	3,378	836,587	822,572	1,070,397	1,027,546
Canadair Financial Corporation Inc	300,000	550,000					300,000	550,000
Cape Breton Development Corporation	107,573	110,194					107,573	110,194
Federal Business Development Bank	31,108	77,883					31,108	77,883
Foreign Investment Review Agency	6,697	6,350	66	18	15	40	6,778	6,408
The de Havilland Aircraft of Canada, Limited	150,000	300,000					150,000	300,000
	826,348	*1,246,023*	*2,906*	*3,396*	*836,602*	*822,612*	*1,665,856*	*2,072,031*
SCIENCE AND TECHNOLOGY—								
Ministry of State	5,302	8,681	62	58	1,895	2,430	7,259	11,169
National Research Council of Canada	254,793	228,814	104,551	76,254	108,615	91,436	467,959	396,504
Natural Sciences and Engineering Research Council	11,032	6,567			300,527	274,621	311,559	281,188
Science Council of Canada	4,765	4,551	32	31			4,797	4,582
	275,892	*248,613*	*104,645*	*76,343*	*411,037*	*368,487*	*791,574*	*693,443*
SECRETARY OF STATE—								
Department	169,312	156,891	2,339	1,665	2,871,014	2,589,825	3,042,665	2,748,381
Advisory Council on the Status of Women	2,384	2,161	7	13			2,391	2,174
Public Service Commission	110,053	104,278	3,204	1,315			113,257	105,593
Social Sciences and Humanities Research Council	5,851	5,655			57,009	54,429	62,860	60,084
Status of Women—Office of the Co-ordinator	2,998	1,669	87	77			3,085	1,746
	290,598	*270,654*	*5,637*	*3,070*	*2,928,023*	*2,644,254*	*3,224,258*	*2,917,978*
SOCIAL DEVELOPMENT	2,668	6,253	19	201			2,687	6,454
SOLICITOR GENERAL—								
Department	21,894	19,136	1,055	336	17,322	8,677	40,271	28,149
Correctional Service	606,119	536,215	132,464	114,675	1,306	1,029	739,889	651,919
National Parole Board	13,692	12,755	281	1,050			13,973	13,805
Royal Canadian Mounted Police	731,750	715,121	90,901	73,816	13,226	12,801	835,877	801,738
	1,373,455	*1,283,227*	*224,701*	*189,877*	*31,854*	*22,507*	*1,630,010*	*1,495,611*
SUPPLY AND SERVICES—								
Department	187,922	239,264	13,105	12,231	1,198	65	202,225	251,560
Statistics Canada	198,416	184,220	9,390	4,954	247	410	208,053	189,584
	386,338	*423,484*	*22,495*	*17,185*	*1,445*	*475*	*410,278*	*441,144*
TRANSPORT—								
Department	1,640,649	1,639,909	790,344	426,401	473,723	723,820	2,904,716	2,790,130
Canadian Aviation Safety Board	4,445		930				5,375	
Canadian Transport Commission	42,960	39,115	685	546	742,753	429,484	786,398	469,145
Northern Pipeline Agency	3,524	5,406		8			3,524	5,414
Office of the Grain Transportation Agency Administrator	1,130		211				1,341	
	1,692,708	*1,684,430*	*792,170*	*426,955*	*1,216,476*	*1,153,304*	*3,701,354*	*3,264,689*
TREASURY BOARD—								
Secretariat	257,573	253,323	643	72	563	607	258,779	254,002
Comptroller General	10,857	10,803				4	10,857	10,807
	268,430	*264,126*	*643*	*72*	*563*	*611*	*269,636*	*264,809*
VETERANS AFFAIRS	294,626	284,002	3,253	3,052	1,161,125	1,101,195	1,459,004	1,388,249
Total net expenditure	45,871,627	41,121,764	5,192,385	3,580,296	49,190,221	43,912,962	100,254,233	88,615,022

SUPPLEMENTARY STATEMENTS

Public Debt Charges

Public debt charges include interest on unmatured debt (including Treasury bills) and on specified purpose accounts, cost of issuing new loans, amortization of bond discounts, premiums and commissions, and the costs of servicing the public debt.

The increase of $3,832 million in public debt charges related to unmatured debt reflects mainly an increase in this debt, which rose from $143,160 million at March 31, 1984 to $172,898 million at March 31, 1985. The increase of $573 million in public debt charges related to specified purpose accounts was due mainly to an increase in superannuation accounts.

A comparative summary of public debt charges is presented in Table 6.6. Details can be found in Section 14 of this volume.

TABLE 6.6

PUBLIC DEBT CHARGES
(in millions of dollars)

	1984-85	1983-84	Increase or decrease (–)
Unmatured debt—			
Marketable bonds—			
Payable in Canadian currency	7,544	6,183	1,361
Payable in foreign currencies—			
United States dollars	178	187	– 9
Deutsche marks	8	23	– 15
Swiss francs	10	6	4
Japanese yen		10	– 10
	196	*226*	*– 30*
	7,740	*6,409*	*1,331*
Canada savings bonds	4,818	4,377	441
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	22	19	3
Treasury bills	5,216	3,351	1,865
Notes and loans payable in foreign currencies—			
United States dollars	310	174	136
Swiss francs	41	26	15
Japanese yen	60	27	33
	411	*227*	*184*
Servicing costs and costs of issuing new loans	54	46	8
Total public debt charges related to unmatured debt	18,261	14,429	3,832
Specified purpose accounts—			
Superannuation accounts	3,681	3,268	413
Government Annuities Account	75	77	– 2
Canada Pension Plan Account	151	111	40
Deposit and trust accounts	310	233	77
Other	73	28	45
Total public debt charges related to specified purpose accounts	4,290	3,717	573
Total public debt charges	22,551	18,146	4,405

Expenditure under Statutory Authority

The spending authority provided by statutory appropriations is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than half of the total net expenditure each year.

In 1984-85, expenditure under statutory authority amounted to $62,159 million, accounting for 62% of the total net expenditure of $100,254 million.

Table 6.7 presents a comparative summary of these statutory expenditures.

TABLE 6.7

EXPENDITURE UNDER STATUTORY AUTHORITY
(in millions of dollars)

	1984-85			1983-84			Increase or decrease (–)
Public debt charges			22,551			18,146	4,405
Old age security payments			8,216			7,649	567
Contributions to the provinces for hospital insurance, medical care and extended health care under Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977			6,330			5,564	766
Federal-provincial fiscal arrangements and public utilities			5,814			5,647	167
Payments to the provinces under the Canada Assistance Plan			3,635			3,288	347
Guaranteed income supplement payments			2,953			2,524	429
Government's contribution to the Unemployment Insurance Account			2,788			2,714	74
Family allowance payments			2,418			2,327	91
Post-secondary education payments to provinces			2,265			2,065	200
Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act			590				590
Petroleum compensation			438			483	– 45
Excess of expenditures over the revenues of the Canada Post Corporation			347			305	42
Grants to municipalities and other taxing authorities			272			231	41
Spouse's allowance payments			249			233	16
Interest payments under the Canada Student Loans Act			207			179	28
Contribution under the Crop Insurance Act			188			134	54
Advances to the Mortgage Insurance Fund			172				172
Contributions in respect of fishermens' benefits			159			140	19
Payments in connection with the Western Grain Stabilization Act			117			122	– 5
Expenses of elections			91			3	88
Judges' salaries, allowances and annuities			86			79	7
Payments to railway and transportation companies pursuant to the Railway Act			75			359	– 284
Payments to railway and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act			56			48	8
Ministers, Members of Parliament and Senators—Salaries and allowances			44			41	3
Labour Adjustment Income Support Program			42			11	31
Purchase of domestic coinage			38			23	15
Payments of compensation respecting Public Service employees and merchant seamen			33			30	3
Payments for the movement of grain *re* Western Grain Transportation Act			29			141	– 112
Liabilities under the Small Businesses Loans Act			29			25	4
Superannuation, supplementary retirement benefits, death benefits and other pensions—							
Public Service—							
Government's matching contribution to the Public Service Superannuation Account	373			349			
Statutory payments under the Supplementary Retirement Benefits Act	421			380			
Government's contribution as employer to the Unemployment Insurance Account	160			147			
Government's matching contribution to the Canada and Quebec Pension Plans	85			79			
Government's matching contribution to the Supplementary Retirement Benefits Account	70			67			
Government's matching contribution to the death benefit account	7			7			
Amortization of actuarial deficiency	356			481			
		1,472			1,510		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt	356			481			
recoveries from revolving funds	31			34			
		387			515		
			1,085			995	90
Canadian Forces—							
Government's matching contribution to the Canadian Forces Superannuation Account	212			200			
Statutory payments under the Supplementary Retirement Benefits Act	236			207			
Government's contribution as employer to the Unemployment Insurance Account	53			48			
Government's matching contribution to the Canada and Quebec Pension Plans	28			25			
Government's matching contribution to the Supplementary Retirement Benefits Account	22			21			
Government's matching contribution to the death benefit account	2			2			
Amortization of actuarial deficiency	202			259			
		755			762		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		202			259		
			553			503	50
Royal Canadian Mounted Police—							
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account	67			65			
Statutory payments under the Supplementary Retirement Benefits Act	19			17			
Government's contribution as employer to the Unemployment Insurance Account	11			11			
Government's matching contribution to the Canada and Quebec Pension Plans	6			6			
Government's matching contribution to the Supplementary Retirement Benefits Account	6			6			
Amortization of actuarial deficiency	19			22			
		128			127		
Less: interest applied against amortization of actuarial deficiency and charged as interest on the public debt		19			22		
			109			105	4
Payments under the Defence Services and Royal Canadian Mounted Police Pension Continuation Act			18			18	
All other statutory expenditure			162			247	– 85
Total			62,159			54,379	7,780

Monthly Expenditure by Major Spending Department

Table 6.8 presents a summary of expenditure by month for 1984-85.

TABLE 6.8

MONTHLY EXPENDITURE BY MAJOR SPENDING DEPARTMENT
(in millions of dollars)

	Finance	National Health and Welfare	National Defence	Employment and Immigration	Energy, Mines and Resources	Transport	Secretary of State	External Affairs	Indian Affairs and Northern Development	Labour	Other	Total
April, 1984	2,037	1,942	416	262	48	213	198	146	219	67	743	6,291
May	2,155	1,904	518	418	143	316	211	136	132	75	1,032	7,040
June	2,391	1,977	517	440	205	310	241	105	184	129	1,211	7,710
July	2,196	1,972	590	435	334	220	249	162	183	95	1,131	7,567
August	2,123	1,977	743	373	355	344	212	160	197	122	1,169	7,775
September	2,287	2,036	614	352	379	185	245	138	169	102	1,094	7,601
October	2,355	2,025	616	391	402	297	227	199	193	113	1,189	8,007
November	2,250	2,087	665	382	527	329	256	175	171	78	1,255	8,175
December	2,748	2,014	671	322	372	203	239	179	156	517	720	8,141
January, 1985	2,146	2,117	733	398	339	271	309	185	209	284	1,057	8,048
February	2,207	2,228	739	442	199	294	298	237	127	143	1,080	7,994
March	3,110	2,527	1,139	494	249	220	463	227	119	153	1,311	10,012
Supplementary	509	108	965	285	1,023	499	76	256	192	229	1,751	5,893
Total net expenditure	28,514	24,914	8,926	4,994	4,575	3,701	3,224	2,305	2,251	2,107	14,743	100,254

SECTION 7

1984-85
PUBLIC ACCOUNTS

Loans, Investments and Advances

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LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the departmental sections of Volume II.

Loans, investments and advances are recorded at cost and are subject to valuation to reflect estimated losses on realization. Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue as premium and discount on exchange, while net losses are charged to budgetary expenditure of the Department of Finance.

The allowance established to reflect estimated losses on realization of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under Section 54(2)(b) of the Financial Administration Act.

Revenue received during the year on loans, investments and advances, is credited to return on investments; details are given in Section 14 of this volume. In accordance with stated accounting policies, accrued interest and interest due but not received are not reported as revenue. Table 7.15 gives details of recorded uncollected interest.

Transactions and year-end balances of loans, investments and advances are presented as follows:

—Crown corporations;

—provincial and territorial governments;

—national governments including developing countries;

—international organizations;

—Veterans' Land Act Fund advances;

—joint and mixed enterprises; and,

—miscellaneous.

Transactions and balances are further summarized in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "account(s) without current transactions" has been included in some tables, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

TABLE 7.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Crown corporations—						
Lending institutions, Table 7.2—						
Canada Deposit Insurance Corporation			40,000,000	40,000,000	40,000,000	– 140,000,000
Canada Mortgage and Housing Corporation	10,224,271,659	646,569,268	282,000,000	9,859,702,391	– 364,569,268	– 193,382,011
Export Development Corporation	929,125,606	115,967,502	76,553,550	889,711,654	– 39,413,952	5,258,700
Farm Credit Corporation	4,499,787,217	867,025,182	695,600,000	4,328,362,035	– 171,425,182	378,233,772
Federal Business Development Bank	714,000,000	157,000,000		557,000,000	– 157,000,000	– 172,000,000
	16,367,184,482	*1,786,561,952*	*1,094,153,550*	*15,674,776,080*	*– 692,408,402*	*– 121,889,539*
All other Crown corporations, Table 7.3—						
Air Canada	574,847,172	18,158,908		556,688,264	– 18,158,908	– 16,908,864
Atomic Energy of Canada Limited	833,218,657	38,133,569		795,085,088	– 38,133,569	– 36,944,101
Canada Development Investment Corporation	414,012,596	17,614,322		396,398,274	– 17,614,322	– 5,647,122
Canadian National Railways	2,855,456,595	8,095,711	6,100,000	2,853,460,884	– 1,995,711	61,617,879
Petro-Canada	4,299,126,174			4,299,126,174		660,463,079
Other	1,618,337,808	809,497,445	837,604,304	1,646,444,667	28,106,859	– 129,668,071
	10,594,999,002	*891,499,955*	*843,704,304*	*10,547,203,351*	*– 47,795,651*	*532,912,800*
Total Crown corporations	26,962,183,484	2,678,061,907	1,937,857,854	26,221,979,431	– 740,204,053	411,023,261
Other loans, investments and advances—						
Provincial and territorial governments, Table 7.9	1,213,590,892	109,564,869	42,771,083	1,146,797,106	– 66,793,786	– 35,756,926
National governments including developing countries, Table 7.10	4,214,731,243	115,635,500	287,843,304	4,386,939,047	172,207,804	167,152,010
International organizations, Table 7.11	3,306,239,559	1,421,832	422,292,159	3,727,109,886	420,870,327	388,781,615
Less: notes payable, Table 7.11	1,152,768,176	365,572,403	322,661,129	1,195,679,450	42,911,274	53,428,558
	2,153,471,383	*366,994,235*	*744,953,288*	*2,531,430,436*	*377,959,053*	*335,353,057*
Veterans' Land Act Fund advances less allowance for conditional benefits, Table 7.12	223,912,756	47,431,382	15,881,389	192,362,763	– 31,549,993	– 31,265,844
Joint and mixed enterprises, Table 7.13	459,824,089	269,489	111,275,000	570,829,600	111,005,511	10,184,544
Miscellaneous, Table 7.14	598,164,613	591,376,185	758,880,925	765,669,353	167,504,740	116,341,352
Total other loans, investments and advances	8,863,694,976	1,231,271,660	1,961,604,989	9,594,028,305	730,333,329	562,008,193
	35,825,878,460	3,909,333,567	3,899,462,843	35,816,007,736	– 9,870,724	973,031,454
Less: allowance for valuation	5,700,000,000	500,000,000		6,200,000,000	500,000,000	300,000,000
Total	30,125,878,460	4,409,333,567	3,899,462,843	29,616,007,736	– 509,870,724	673,031,454

CROWN CORPORATIONS

Loans and advances to, and investments in, Crown corporations represent the balance of financial claims held by the Government against corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations. These include the corporations listed in Parts I and II of Schedule C of the Financial Administration Act, the Bank of Canada, the Canada Council, the Canadian Broadcasting Corporation, the Canadian Film Development Corporation, the Canadian Institute for International Peace and Security, the Canadian Wheat Board, the International Development Research Centre, and the National Arts Centre Corporation.

A Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs. Most of the Crown corporations listed in the schedules to the Financial Administration Act are agents of Her Majesty in right of Canada. This status is granted in one of the following ways:

(i) designation by Parliament, through a special act of incorporation;
(ii) statutory authorization; and,
(iii) proclamation by the Government Companies Operation Act.

Financial statements of parent Crown corporations can be found in Volume III of the Public Accounts. The financial statements of wholly-owned subsidiaries of Crown corporations are also included in this volume whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent Crown corporation.

Lending Institutions

Table 7.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations providing financial assistance.

TABLE 7.2

CROWN CORPORATIONS—LENDING INSTITUTIONS

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
	$	$	$	$	$	$
Canada Deposit Insurance Corporation			40,000,000	40,000,000	40,000,000	– 140,000,000
Canada Mortgage and Housing Corporation—						
Capital stock	25,000,000			25,000,000		
Housing	6,536,740,164	196,836,968	157,500,000	6,497,403,196	– 39,336,968	– 150,549,387
Real estate	65,153,675	2,417,322	1,500,000	64,236,353	– 917,322	– 1,911,776
Joint projects	1,306,815,339	29,315,480	117,000,000	1,394,499,859	87,684,520	120,011,234
Urban renewal scheme	29,150,547	4,156,539	500,000	25,494,008	– 3,656,539	– 535,907
Student housing projects	381,481,641	5,013,959		376,467,682	– 5,013,959	– 8,664,455
Sewage treatment projects	1,112,191,832	23,613,495	5,500,000	1,094,078,337	– 18,113,495	– 20,625,975
Mortgage insurance fund	307,600,000	307,600,000			– 307,600,000	– 6,700,000
Ownership assistance	460,138,461	77,615,505		382,522,956	– 77,615,505	– 124,128,610
Account without current transactions						– 277,135
	10,224,271,659	*646,569,268*	*282,000,000*	*9,859,702,391*	*– 364,569,268*	*– 193,382,011*
Export Development Corporation—						
Capital stock	612,000,000		76,000,000	688,000,000	76,000,000	152,000,000
Loans	317,125,606	115,967,502	553,550	201,711,654	– 115,413,952	– 121,741,300
Account without current transactions						– 25,000,000
	929,125,606	*115,967,502*	*76,553,550*	*889,711,654*	*– 39,413,952*	*5,258,700*
Farm Credit Corporation—						
Contributed capital	189,933,000		28,400,000	218,333,000	28,400,000	23,900,000
Notes	4,296,486,836	862,676,229	665,700,000	4,099,510,607	– 196,976,229	356,732,724
Farm syndicates loan fund	13,367,381	4,348,953	1,500,000	10,518,428	– 2,848,953	– 2,398,952
	4,499,787,217	*867,025,182*	*695,600,000*	*4,328,362,035*	*– 171,425,182*	*378,233,772*
Federal Business Development Bank—						
Paid-in capital	294,000,000			294,000,000		
Loans	420,000,000	157,000,000		263,000,000	– 157,000,000	– 172,000,000
	714,000,000	*157,000,000*		*557,000,000*	*– 157,000,000*	*– 172,000,000*
Total	16,367,184,482	1,786,561,952	1,094,153,550	15,674,776,080	– 692,408,402	– 121,889,539

Canada Deposit Insurance Corporation

The Corporation was established by the Canada Deposit Insurance Corporation Act, to provide insurance, up to $60,000 per depositor per institution, on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part I of Schedule C of the Financial Administration Act.

Section 37 of the Act provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time is $1,500,000,000.

The loan made during the year bears interest at the rate of 11.875% per annum, and is due March 6, 1986.

Canada Mortgage and Housing Corporation

The Corporation was established by the Canada Mortgage and Housing Corporation Act, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Labour, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $1,965.1 million from budgetary appropriations. It paid interest of $873.3 million and transferred $39.7 million of profit to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 17 of the Canada Mortgage and Housing Corporation Act.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the National Housing Act:

- (*a*) Section 14.1—for rental housing projects on the security of a first mortgage and to sell or purchase loans made on rental housing projects;
- (*b*) Section 15—to any person to assist in
  - (i) the construction, purchase or improvement of a low-rental housing project;
  - (ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,
  - (iii) the conversion of existing buildings into a low-rental housing project;
- (*c*) Section 27.5—to municipalities for selected neighbourhoods for the purpose of improving premises within the neighbourhood in respect of which the contribution is made;
- (*d*) Section 34.1—
  - (i) to the owner of a family housing unit or of housing accommodation of the hostel or dormitory type for the purpose of assisting in the repair, rehabilitation or improvement thereof;
  - (ii) to a non profit corporation for the purpose of assisting in the conversion of an existing residential building owned by the corporation, to a building containing a different number of family housing units, housing accommodation of the hostel or dormitory type or a different number of hostel or dormitory beds;
- (*e*) Section 34.18—to co-operatives for the purpose of assisting in the construction, acquisition or improvement of a housing project;
- (*f*) Section 42—to provinces, municipalities or public housing agencies to assist in the acquisition and the servicing of land for housing purposes;
- (*g*) Section 43—to a province, municipality or public housing agency for the construction or acquisition of a public housing project;
- (*h*) Section 58—to a person unable to obtain a loan from an approved lender for construction of a house or housing project; and,
- (*i*) Section 59—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

The advances bear interest at rates from 3.5% to 17.625% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1997 and September 30, 2034.

Real estate

Section 55 of the National Housing Act authorizes advances to: (*a*) acquire land or housing projects by way of purchase, lease or otherwise; (*b*) install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; (*c*) construct, convert or improve housing projects; and, (*d*) acquire building materials and equipment and other personal property for use in connection with housing projects.

During the year, additional advances were authorized by Public Works Vote L100, Appropriation Acts No 1 and No 2, 1984-85, and by Labour Vote L30b, Appropriation Act No 3, 1984-85.

The advances bear interest at rates from 9.525% to 16.157% per annum, and are repayable over 50 years, with the final instalment on December 31, 2033.

Joint projects

Section 40 of the National Housing Act authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for (*a*) the acquisition and development of land for housing purposes or for any purpose incidental thereof; (*b*) the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, (*c*) the acquisition, improvement and conversion of existing buildings for a housing accommodation of the hostel or dormitory type.

The advances bear interest at rates from 5% to 17.96% per annum, and are repayable over 25 to 50 years, with final instalments between March 31, 2005 and September 30, 2034.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under Section 25 of the National Housing Act, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates from 5.31% to 8.75% per annum, and are repayable over 20 to 50 years, with final instalments between December 31, 1985 and December 31, 1999.

Student housing projects

Advances have been made to enable the Corporation to lend money under Section 47 of the National Housing Act, to a province or agency thereof, a municipality or agency thereof, a hospital, school board, university, college, cooperative association or charitable corporation, to assist in (*a*) the construction, acquisition or improvement of a student housing project; (*b*) the acquisition of existing buildings and their conversion into a student housing project; or, (*c*) the conversion of existing buildings into a student housing project.

The advances bear interest at rates from 5% to 10.54% per annum, and are repayable over 20 to 50 years, with final instalments between September 30, 1993 and December 31, 2030.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under Section 51 of the National Housing Act, to any province, municipality or municipal sewerage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates from 5% to 10.376% per annum, and are repayable over 18 to 50 years, with final instalments between September 30, 1993 and December 31, 2030.

Mortgage insurance fund

Advances were made, pursuant to Section 9(6) of the National Housing Act, to enable the Corporation to discharge its obligations under Section 8 of the Act.

During the year, Labour Vote 26b, Appropriation Act No 3, 1984-85, authorized the forgiveness of all advances outstanding as of June 30, 1984.

Ownership assistance

Advances have been made to enable the Corporation to lend money under Section 34.15 of the National Housing Act, to assist in (*a*) the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof, or the condominium unit; or, (*b*) the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates from 7.625% to 9.625% per annum, and are repayable over 20 to 50 years, with final instalments between December 31, 1992 and March 31, 1996.

Export Development Corporation

The Corporation was established by the Export Development Act, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Secretary of State for External Affairs, and is listed in Part I of Schedule C of the Financial Administration Act.

Capital stock

The Government's investment in the capital of the Corporation is authorized by Section 11 of the Export Development Act.

During the year, the Government subscribed for 760,000 additional shares for a total value of $76 million.

Loans

Loans to the Corporation are authorized by Sections 12 and 13 of the Export Development Act. Pursuant to Section 12, the Corporation may borrow money from public and private sources by any means, including the issue and sale of bonds, debentures, notes or other evidences of indebtedness of the Corporation. Pursuant to Section 13, loans to the Corporation may be made out of the Consolidated Revenue Fund on terms and conditions fixed by the Minister of Finance.

Section 14 limits the Corporation's outstanding borrowings under Sections 12 and 13 to an amount equal to ten times the aggregate of the paid-in capital of the Corporation from time to time and the retained earnings, if any, determined according to the most recent statements of accounts of the Corporation for a financial year, that have been audited by the Auditor General of Canada.

For the purposes of the Export Development Act, Section 31 also authorizes the making of loans by the Government of Canada through the Corporation. These loans are administered by the Corporation on behalf of the Government and are reported further in this section under "National governments including developing countries" and "Miscellaneous Loans, Investments and Advances".

The loans bear interest at rates from 5.5% to 9.25% per annum, and are repayable over 4 to 15 years, with final instalments between April 15, 1985 and October 15, 1988.

During the year, receipts and other credits included loan repayments of $115,967,502, while payments and other charges included a valuation adjustment of $553,550 in respect of loans totalling $4,500,000 US. The Corporation paid interest of $24.1 million to the Government.

Farm Credit Corporation

The Corporation was established by the Farm Credit Act, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

LOANS, INVESTMENTS AND ADVANCES

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $10.3 million from budgetary appropriations.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by Section 12 of the Farm Credit Act.

The total amount authorized is not to exceed $225,000,000.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to Section 13 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twenty-five times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 20 years, bearing interest at rates from 9% to 12.25% per annum, with final instalments between July 1, 1997 and July 1, 2003, $1,019,061,234;

(*b*) repayable over 20 years, bearing interest at rates from 5.375% to 8.75% per annum, with final instalments between December 1, 1985 and July 1, 1999, $1,699,079,100;

(*c*) repayable over 19 years, bearing interest at rates from 5.25% to 6% per annum, with final instalments between December 1, 1985 and July 1, 1986, $42,721,223;

(*d*) repayable over 10 years, bearing interest at rates from 11.25% to 12.125% per annum, with final instalments between July 1, 1993 and July 1, 1994, $667,597,392;

(*e*) repayable over 25 years, bearing interest at rates from 5% to 5.75% per annum, with final instalments between June 30, 1985 and June 30, 1986, $5,351,648; and,

(*f*) repayable over 4 years, bearing interest at rates from 11% to 12.75% per annum, with final instalments between July 1, 1989 and July 1, 1990, $665,700,000.

During the year, the Corporation paid interest of $449.8 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to Section 8 of the Farm Syndicates Credit Act, to enable the Corporation to make loans. Section 3(1) of the Act allows the Corporation to make loans to a farm syndicate for:

(*a*) the purchase of farm machinery;

(*b*) the purchase, erection or improvement of buildings; or,

(*c*) the purchase or improvement of land on which buildings are or are to be erected for use primarily by the syndicate or its members, in their farming operations.

Section 8 of the Act limits total advances which may be outstanding to $25,000,000.

The advances bear interest at rates from 9.75% to 16.5% per annum, and are repayable over 5 years, with final instalments between July 1, 1985 and July 1, 1989.

During the year, the Corporation paid interest of $2.1 million to the Government.

Federal Business Development Bank

The Corporation was established by the Federal Business Development Bank Act, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $31.1 million from budgetary appropriations.

Paid-in capital

The Government's contribution to the paid-in capital of the Corporation is authorized by Sections 28 and 52 of the Federal Business Development Bank Act.

Loans

Loans have been made to the Corporation, pursuant to Section 30 of the Federal Business Development Bank Act, to enable it to achieve its objectives.

The loans bear interest at rates from 8.125% to 10.125% per annum, and are repayable over 1 to 9 years, with final instalments between April 1, 1985 and August 1, 1988.

During the year, the Corporation paid interest of $33.8 million to the Government.

All Other Crown Corporations

Table 7.3 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to Crown corporations engaged in activities other than providing financial assistance.

TABLE 7.3

ALL OTHER CROWN CORPORATIONS

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
	$	$	$	$	$	$
Air Canada—						
Capital stock	329,009,000			329,009,000		
Consolidated loan	232,986,900	17,788,708		215,198,192	– 17,788,708	– 16,567,068
Winnipeg maintenance hangar	12,851,272	370,200		12,481,072	– 370,200	– 341,796
	574,847,172	*18,158,908*		*556,688,264*	*– 18,158,908*	*– 16,908,864*
Atomic Energy of Canada Limited—						
Capital stock	15,000,000			15,000,000		
Contributed capital	149,159,473			149,159,473		
Housing	6,055,478	523,607		5,531,871	– 523,607	– 509,204
Bruce heavy water plant	116,995,142	9,804,379		107,190,763	– 9,804,379	– 8,733,558
Commercial products division	3,305,770	455,987		2,849,783	– 455,987	– 425,699
Gentilly II nuclear power station	151,000,000	1,682,200		149,317,800	– 1,682,200	
Heavy water inventory	72,500,000	3,000,000		69,500,000	– 3,000,000	
Isotope production building	11,600,000	11,600,000			– 11,600,000	900,000
Isotope production equipment	7,700,000	7,700,000			– 7,700,000	3,900,000
Lepreau nuclear station	299,400,000	3,181,477		296,218,523	– 3,181,477	
Sheridan Park engineering design office	502,794	185,919		316,875	– 185,919	– 175,640
Accounts without current transactions						– 31,900,000
	833,218,657	*38,133,569*		*795,085,088*	*– 38,133,569*	*– 36,944,101*
Canada Development Investment Corporation	395,658,315			395,658,315		
Canadair Limited	14,487,081	13,747,122		739,959	– 13,747,122	– 147,122
De Havilland Aircraft of Canada, Limited, The	3,867,200	3,867,200			– 3,867,200	
Eldorado Nuclear Limited						– 5,000,000
Account without current transactions						– 500,000
	414,012,596	*17,614,322*		*396,398,274*	*– 17,614,322*	*– 5,647,122*
Canadian National Railways—						
Capital stock	2,619,777,732		6,100,000	2,625,877,732	6,100,000	69,032,000
Consolidated loan	221,530,012	8,046,203		213,483,809	– 8,046,203	– 7,385,808
Yarmouth Bar Harbour ferry services	49,016	24,508		24,508	– 24,508	– 24,508
Canadian Government Railways—Working capital	14,099,835	25,000		14,074,835	– 25,000	– 3,805
	2,855,456,595	*8,095,711*	*6,100,000*	*2,853,460,884*	*– 1,995,711*	*61,617,879*
Petro-Canada—						
Capital stock—Common	3,326,354,321			3,326,354,321		660,463,079
—Preferred	972,771,853			972,771,853		
	4,299,126,174			*4,299,126,174*		*660,463,079*
	8,976,661,194	82,002,510	6,100,000	8,900,758,684	– 75,902,510	662,580,871

TABLE 7.3

ALL OTHER CROWN CORPORATIONS—*Concluded*

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Other—						
Bank of Canada	5,920,000			5,920,000		
Canada Ports Corporation	138,467,511	53,387,628	2,569,795	87,649,678	-50,817,833	-218,806,013
Saint John Harbour Bridge Authority	14,401,541	94,627		14,306,914	-94,627	-88,493
	152,869,052	*53,482,255*	*2,569,795*	*101,956,592*	*-50,912,460*	*-218,894,506*
Canadian Arsenals Limited	3,500,000			3,500,000		
Canadian Broadcasting Corporation	33,000,000			33,000,000		
Canadian Commercial Corporation	10,000,000			10,000,000		
Canadian Dairy Commission	79,334,000	510,421,374	547,709,374	116,622,000	37,288,000	-184,662,158
Canadian Film Development Corporation	9,053,275	114,350,878	111,611,538	6,313,935	-2,739,340	-36,365
Canadian National (West Indies) Steamships Ltd—						
Capital stock	976			976		
Advances	324,024			324,024		
	325,000			*325,000*		
Canadian Patents and Development Limited	296,199			296,199		
Canadian Saltfish Corporation	14,093,500	37,758,500	36,000,000	12,335,000	-1,758,500	5,687,500
Canadian Sports Pool Corporation		20,000,000	20,000,000			
Cape Breton Development Corporation	11,368,288	5,000,000	7,073,956	13,442,244	2,073,956	11,368,288
Freshwater Fish Marketing Corporation	10,340,248	46,330,043	52,000,000	16,010,205	5,669,957	-7,701,793
Halifax Port Corporation			25,555,762	25,555,762	25,555,762	
Loto Canada Inc	1			1		
Montreal Port Corporation	141,665,988	300,614		141,365,374	-300,614	141,665,988
National Capital Commission	31,103,856	4,794,908		26,308,948	-4,794,908	-18,522
Northern Canada Power Commission—						
Loans	228,820,626	10,409,997	5,000,000	223,410,629	-5,409,997	21,582,852
Advances	50,000			50,000		
Working capital	7,500,000			7,500,000		
	236,370,626	*10,409,997*	*5,000,000*	*230,960,629*	*-5,409,997*	*21,582,852*
Northern Transportation Company Limited—						
Capital stock	24,900,000			24,900,000		
Loans	30,276,778	3,071,188		27,205,590	-3,071,188	-3,157,078
	55,176,778	*3,071,188*		*52,105,590*	*-3,071,188*	*-3,157,078*
Pêcheries Canada Inc	28,491,000		2,998,900	31,489,900	2,998,900	28,491,000
Pêcheries Cartier Inc	10,000			10,000		10,000
	28,501,000		*2,998,900*	*31,499,900*	*2,998,900*	*28,501,000*
Prince Rupert Port Corporation			27,084,979	27,084,979	27,084,979	
Royal Canadian Mint	14,232,375	2,131,785		12,100,590	-2,131,785	-1,971,785
St Lawrence Seaway Authority, The	624,950,000			624,950,000		
Jacques Cartier and Champlain Bridges Incorporated, The	59,752,867			59,752,867		
	684,702,867			*684,702,867*		
Teleglobe Canada	5,874,592	1,296,616		4,577,976	-1,296,616	-3,341,646
Uranium Canada, Limited	9			9		
Vancouver Port Corporation	81,310,154	149,287		81,160,867	-149,287	81,310,154
VIA Rail Canada Inc	9,300,000			9,300,000		
	1,618,337,808	809,497,445	837,604,304	1,646,444,667	28,106,859	-129,668,071
Total	10,594,999,002	891,499,955	843,704,304	10,547,203,351	-47,795,651	532,912,800

Air Canada

The Corporation was established by the Air Canada Act, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation paid interest of $17.6 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

The loan, consolidated in 1978-79, bears interest at the rate of 7.243% per annum, and is repayable in semi-annual instalments over 15 years, with the final instalment on April 13, 1993.

Winnipeg maintenance hangar

Loans have been made for the purpose of constructing a line maintenance hangar at Winnipeg, Manitoba.

The loan, consolidated in 1980-81, bears interest at the rate of 8.31% per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2001.

Atomic Energy of Canada Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to develop the use of atomic energy for peaceful purposes. It also promotes, assists and performs research and development in support of the use of atomic energy that will meet near and long-term Canadian needs for low cost energy, and will be commercially attractive to other countries, and which will widen and improve the practical application of atomic energy in fields such as industry, agriculture and medicine.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $325.5 million from budgetary appropriations. It paid interest of $81.6 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

The Government's contribution to the capital of the Corporation is recorded in this account.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates from 3.5% to 8.5% per annum, and are repayable in equal monthly instalments over 30 years, with final instalments between December 31, 1985 and June 30, 2003.

Bruce heavy water plant

Loans have been made to finance the construction of the Bruce heavy water plant at Douglas Point, Ontario.

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal monthly instalments over 17 years, with the final instalment on December 31, 1992.

Commercial products division

Loans have been made to finance the construction of manufacturing facilities and a laboratory at South March, Ontario.

The loans bear interest at rates from 6.687% to 7.625% per annum, and are repayable in equal monthly instalments over 20 years, with final instalments between May 31, 1988 and September 30, 1992.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly, under an agreement with the Province of Quebec and Hydro-Quebec.

The loan, consolidated in 1983-84, bears interest at the rate of 9.18% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 7, 2008.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at rates from 9.125% to 10.125% per annum, and are repayable at the end of 10 years, with the final repayment on January 1, 1988.

Isotope production building

Loans were made to assist in the construction of an isotope production building.

During the year, the loans were repaid in full.

Isotope production equipment

Loans were made to assist in the purchase of new equipment.

During the year, the loans were repaid in full.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

The loan, consolidated in 1980-81, bears interest at the rate of 9.706% per annum, and is repayable in equal annual instalments over 25 years, with the final instalment on April 1, 2008.

Sheridan Park engineering design office

Loans have been made to finance the construction of office facilities.

The loans bear interest at rates from 5.625% to 6% per annum, and are repayable in equal monthly instalments over 20 years, with the final instalment on October 31, 1986.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to:

(*a*) assist in the creation or development of businesses, resources, properties and industries of Canada;

(*b*) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;

(*c*) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;

(*d*) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,

(*e*) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, Canadair Financial Corporation Inc and The de Havilland Aircraft of Canada, Limited respectively received financial assistance of $300 million and $150 million from budgetary appropriations. These two corporations are wholly-owned subsidiaries of the Canada Development Investment Corporation.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 100 common shares of the Corporation without nominal or par value.

Canadair Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to manufacture and sell aircraft. The Corporation is a wholly-owned subsidiary of the Canada Development Investment Corporation.

Loans have been made to the Corporation for the financing of water bomber aircraft, such loans to be recovered on the sale of the aircraft.

The loans are non-interest bearing and are repayable only when the aircraft are sold.

The de Havilland Aircraft of Canada, Limited

The Corporation was incorporated pursuant to the Ontario Corporations Act, to manufacture and sell aircraft. The Corporation is a wholly-owned subsidiary of the Canada Development Investment Corporation.

Loans were made to the Corporation in respect of the costs of rate tooling for the DHC-7 aircraft.

During the year, the loans were repaid in full.

Eldorado Nuclear Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide for the mining and refining of uranium, and the production of nuclear fuel in Canada. The Corporation is a wholly-owned subsidiary of the Canada Development Investment Corporation.

Interest due but not received, totalling $10,093,433 as of March 31, 1985, was recorded in the accounts of Canada in previous years by being debited to a loan account and credited to an uncollected interest account (see Table 7.15 of this section). Since the Government's policy is to report revenue only as received, this uncollected interest was deducted from the loan account, to present it on a net basis.

Canadian National Railways

The Corporation was established by the Canadian National Railways Act, to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $80.2 million from budgetary appropriations.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

During the year, 12,200 additional common shares amounting to $6,100,000 were purchased under the authority of Transport Vote L115, Appropriation Acts No 1 and No 2, 1984-85.

During the year, the Corporation paid dividends of $42.5 million to the Government.

Consolidated loan

The loan, consolidated in 1978-79, bears interest at the rate of 8.75% per annum, and is repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1998.

During the year, the Corporation paid interest of $19.2 million to the Government.

Yarmouth Bar Harbour ferry services

Recoverable advances have been made for the completion of the ferry terminal at Bar Harbour, Maine, USA.

The non-interest bearing advances are repayable at $24,508 per year over 11 years, with the final instalment on December 28, 1985.

Canadian Government Railways—Working capital

Advances have been made for working capital purposes.

The advances are non-interest bearing and have no repayment dates.

Petro-Canada

The Corporation was established by the Petro-Canada Act, to:

(*a*) engage in exploration for, and development of, hydrocarbons and other types of fuel or energy;

(*b*) engage in research and development projects relating to fuel and energy resources;

(*c*) import, produce, transport, distribute, refine and market hydrocarbons of all descriptions;

(*d*) produce, distribute, transport and market other fuels and energy; and,

(*e*) engage or invest in ventures or enterprises related to the exploration, production, importation, distribution, refining and marketing of fuel, energy and related resources.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $60.5 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is authorized by Sections 5, 22, 24.1 and 25 of the Petro-Canada Act.

Bank of Canada

The Bank of Canada was established by the Bank of Canada Act, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by Section 17 of the Act. An amount of $5,000,000 represents the par value of 100,000 shares, and the remaining balance of $920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

The profits of the Bank are remitted annually to the Government. In 1984-85, the profit of the Bank was $1,852.2 million.

Canada Ports Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $35.2 million from budgetary appropriations.

Under the authority of the Canada Ports Corporation Act, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation. A summary of the balances and transactions for the loans made to various harbours follows:

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985
	$	$	$	$
Belledune	2,243,859	36,591		2,207,268
Halifax	25,555,762	25,555,762		
Prince Rupert	27,084,979	27,084,979		
Sept-Îles	2,977,437			2,977,437
Churchill	13,693,573			13,693,573
Saint John, NB	64,513,991	646,945	2,569,795	66,436,841
St John's, Nfld	1,657,474	43,490		1,613,984
Chicoutimi	740,436	19,861		720,575
	138,467,511	53,387,628	2,569,795	87,649,678

Effective June 1, 1984, the ports of Halifax and Prince Rupert were established as local port corporations under the names of Halifax Port Corporation and Prince Rupert Port Corporation, respectively. In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity related to these two ports were transferred to the new corporations.

During the year, additional loans were authorized by Transport Vote L60, Appropriation Acts No 1 and No 2, 1984-85.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $55,609,434;

(*b*) bearing interest at rates from 11% to 11.875% per annum, repayable in equal annual instalments over 10 years, with final instalments between December 31, 1993 and December 31, 1994, $11,567,827;

(*c*) bearing interest at rates from 6.44% to 15.625% per annum, repayable in equal annual instalments over 20 years, with final instalments between December 31, 2000 and December 31, 2002, $17,902,623; and,

(*d*) bearing interest at the rate of 11.625% per annum, repayable in equal instalments over 20 years, with the final instalment on February 28, 2005, $2,569,795.

During the year, the Corporation paid interest of $1.2 million to the Government.

Saint John Harbour Bridge Authority

Loans have been made to the Saint John Harbour Bridge Authority in respect of a vehicular bridge across the harbour of Saint John. An agreement between Canada, the Province of New Brunswick, the City of Saint John and the Saint John Harbour Bridge Authority, dated July 7, 1966, requires that debentures issued by the Authority and acquired by the Canada Ports Corporation shall be related exclusively to the financing of the total capital costs of the bridge (see also Table 7.14, Miscellaneous Loans, Investments and Advances).

The loans bear interest at rates from 6.687% to 8.5% per annum, and are repayable in equal semi-annual instalments over 50 to 51 years, with final instalments between January 1, 2020 and January 1, 2021.

During the year, the Authority paid interest of $1 million to the Government.

Canadian Arsenals Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to maintain an efficient Canadian manufacturing capability for certain military materiel for Canadian defence needs and related ammunition products.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part I of Schedule C of the Financial Administration Act.

Advances have been made to provide working capital to the Corporation.

The advances are non-interest bearing and have no fixed repayment dates.

Canadian Broadcasting Corporation

The Corporation was established by the Broadcasting Act, to provide a national broadcasting service in both official languages, and an international broadcasting service predominantly Canadian in content and character.

The Corporation is an agent of Her Majesty and reports through the Minister of Communications.

During the year, the Corporation received financial assistance of $904.9 million from budgetary appropriations.

Advances have been made to the Corporation, for purposes of working capital. The total amount authorized to be outstanding at any time is $33,000,000.

The advances are non-interest bearing and are repayable using the amounts on hand (cash and marketable securities) which, at any time, are in excess of what is required by the Corporation for working capital purposes.

Canadian Commercial Corporation

The Corporation was established by the Canadian Commercial Corporation Act, to assist in the development of international trade, assist persons in obtaining goods from outside Canada, and dispose of goods available for export.

The Corporation is an agent of Her Majesty, reports through the Secretary of State for External Affairs, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $17.6 million from budgetary appropriations.

Section 8(1) of the Act states that advances not exceeding in the aggregate $10,000,000 may be made available to the Corporation as paid-in capital.

Canadian Dairy Commission

The Corporation was established by the Canadian Dairy Commission Act, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $332.5 million from budgetary appropriations.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is $300,000,000.

The loans bear interest at rates from 9.5% to 12.25% per annum, and are repayable within 1 year.

During the year, the Corporation paid interest of $18.1 million to the Government.

Canadian Film Development Corporation

The Corporation was established by the Canadian Film Development Corporation Act, to foster and promote the development of a feature film industry in Canada.

The Corporation is an agent of Her Majesty and reports through the Minister of Communications.

During the year, the Corporation received financial assistance of $45.6 million from budgetary appropriations.

The advances are non-interest bearing and have no fixed terms of repayment.

Canadian National (West Indies) Steamships Ltd

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide steamship services between Canada and the West Indies.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act, passed by the House of Commons on September 11, 1985.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Advances

The advances are repayable from moneys to be received upon collection of the final instalment on the sale of the eight vessels to Cuban interests which was due to be paid August 19, 1963 by an irrevocable letter of credit issued through the Bank of America. However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective which prohibited the Bank of America from honouring payment of the draft. Since that time, negotiations to obtain a preferred status, in order to collect the receivable, have not been successful. It is the opinion of management, based on legal counsel, that these moneys plus applicable interest will be collected when the regulations are repealed.

A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

Canadian Patents and Development Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to make available to the public through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $350,000 from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Canadian Saltfish Corporation

The Corporation was established by the Saltfish Act, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule C of the Financial Administration Act.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance, on such terms and conditions as may be agreed, to (*a*) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (*b*) make loans to the Corporation.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $50,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable within 1 year, bearing interest at rates from 9.375% to 11.5% per annum, with final instalments between June 9, 1985 and October 23, 1985 $11,500,000; and,

(*b*) repayable over 10 years, bearing interest at rates from 7.75% to 12.375% per annum, with final instalments between September 22, 1985 and September 30, 1990, $835,000.

During the year, the Corporation paid interest of $2.3 million to the Government.

Canadian Sports Pool Corporation

The Corporation was established by the Athletics Contests and Events Pools Act, to organize, operate and manage, alone or jointly with governments of any one or more provinces with which the Corporation has entered into an agreement or agreements for such purpose, pool systems in accordance with regulations made pursuant to Section 16 of the Act; and to conduct and manage, in accordance with regulations made by the Governor in Council, such lawful gaming activities as the Governor in Council directs.

The Corporation is an agent of Her Majesty, reports through the Minister of National Health and Welfare, and is listed in Part I of Schedule C of the Financial Administration Act. The Corporation was authorized to be wound-up pursuant to the Sports Pool and Loto Canada Winding-Up Act, passed by the House of Commons on June 14, 1985, which received Royal Assent on June 20, 1985. The Corporation was legally dissolved July 10, 1985.

During the year, loans were made to enable the Corporation to carry on its operations. The total amount authorized to be outstanding at any time was $20,000,000. These loans were forgiven by National Health and Welfare Vote 49b, Appropriation Act No 3, 1984-85.

During the year, the Corporation received financial assistance of $36.5 million from budgetary appropriations.

Cape Breton Development Corporation

The Corporation was established by the Cape Breton Development Corporation Act, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $107.6 million from budgetary appropriations.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is $25,000,000.

The advances are non-interest bearing and have no fixed repayment dates.

Freshwater Fish Marketing Corporation

The Corporation was established by the Freshwater Fish Marketing Act, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule C of the Financial Administration Act.

For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance, on such terms and conditions as may be agreed, to (*a*) guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (*b*) make loans to the Corporation.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is $30,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 10 years, bearing interest at rates from 8.25% to 15.625% per annum, with final instalments between March 30, 1988 and March 31, 1992, $3,510,205; and,

(*b*) repayable within 1 year, bearing interest at rates from 9.75% to 11.5% per annum, with final instalments between April 4, 1985 and February 22, 1986, $12,500,000.

During the year, the Corporation paid interest of $1.2 million to the Government.

Halifax Port Corporation

In accordance with the Canada Ports Corporation Act, effective June 1, 1984, the Port of Halifax was established as a local port corporation under the name of Halifax Port Corporation, to administer, manage and control the Port of Halifax.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Pursuant to the Canada Ports Corporation Act, the loan to finance capital expenditures related to the Port of Halifax was transferred from the Canada Ports Corporation to this Corporation.

The non-interest bearing loan has an indefinite maturity date, and requires no principal repayment.

Loto Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to conduct and manage a national lottery in accordance with the National Lottery Regulations. The net revenues of the Corporation were paid over to the Receiver General for Canada, to be credited to a National Lottery Account, and distributed as follows:

82.5%—to assist in the financing of the deficit of the 1976 Olympic Games and to assist in the financing of the 1978 Commonwealth Games;

12.5%—to the provinces, in proportion to the number of lottery tickets sold in each province; and,

5%—for the purpose of physical fitness, amateur sport and recreation programs.

The Corporation is an agent of Her Majesty, reports through the Minister of National Health and Welfare, and is listed in Part I of Schedule C of the Financial Administration Act. The Corporation was authorized to be wound-up pursuant to the Sports Pool and Loto Canada Winding-Up Act, passed by the House of Commons on June 14, 1985, which received Royal Assent on June 20, 1985. The Corporation was legally dissolved July 10, 1985.

The balance in the account represents the purchase, for $1, of the common shares of Loto Canada Inc.

Montreal Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Montreal.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Montreal.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $132,994,837; and,

(*b*) bearing interest at the rate of 6.25% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $8,370,537.

During the year, the Corporation paid interest of $0.5 million to the Government.

National Capital Commission

The Corporation was established by the National Capital Act, to prepare plans for, and assist in, the development, conservation and improvement of the National Capital Region, in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

The Corporation is an agent of Her Majesty, reports through the Minister of Public Works, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $97.1 million from budgetary appropriations.

Loans have been made for the purpose of acquiring property in the National Capital Region. During the year, additional loans were authorized by Public Works Vote L120, Appropriation Acts No 1 and No 2, 1984-85.

The loans bear interest at rates from 5% to 9% per annum. No dates for repayment of principal are specified except that loans and interest are required to be repaid by the full proceeds of property sales.

During the year, the Corporation paid interest of $2.1 million to the Government.

Northern Canada Power Commission

The Corporation was established by the Northern Canada Power Commission Act, to construct, purchase, rent or otherwise acquire, operate and maintain electrical power plants within the Northwest Territories and the Yukon Territory and, with the approval of the Governor in Council, but subject to the laws of the provinces, elsewhere in Canada.

The Corporation is an agent of Her Majesty, reports through the Minister of Indian Affairs and Northern Development, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation paid interest of $18.7 million to the Government.

Loans

Loans have been made to the Corporation for capital expenditures. During the year, additional loans were made under authority of Indian Affairs and Northern Development Vote L60, Appropriation Acts No 1 and No 2, 1984-85.

The loans bear interest at rates from 4% to 15.625% per annum, and are repayable annually up to March 31, 2024.

On March 28, 1985, PC 1985-6/1041 amended the terms and conditions of certain loans made to the Corporation, by setting the rate of interest to zero percent for 1984-85. The total amount of interest forgiven in 1984-85 is $9.3 million. This forgiveness of interest was necessary to prevent the Corporation from suffering an operating loss on rate zone basis. An operating loss would have resulted since the Government directed the Corporation to restrict the increase in electrical prices for public utilities supplied in each rate zone to 6% and 5% during 1983-84 and 1984-85, respectively.

Advances

Section 14 of the Northern Canada Power Commission Act authorized the payment to the Commission of $50,000 for the purpose of meeting expenditures incurred in carrying out investigations in accordance with Section 13 of the Act.

The advances are non-interest bearing and have no fixed repayment dates.

Working capital

Loans have been made to the Corporation, for the purpose of maintaining inventories and meeting current liabilities.

The loans are non-interest bearing, and are repayable in 10 equal annual instalments of $750,000, commencing March 31, 1990. Should any instalment become in arrears, interest at the then current rate is applicable until payment of such instalment.

Northern Transportation Company Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide a general transportation service throughout Northern Canada and the Arctic, together with related intermodal services.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act. The Corporation was authorized to be disposed of pursuant to the Northern Transportation Company Limited Disposal Authorization Act, passed by the House of Commons on June 27, 1985, which received Royal Assent on June 28, 1985.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account. In addition, 1,520 no par value shares of the Corporation, having a total value of $152,000, were transferred, at no cost, to the Minister of Transport, under the authority of PC 1975-2055 dated September 11, 1975.

Loans

Loans have been made to the Corporation, to finance the acquisition of transportation facilities for the movement of goods to the Canadian North.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at rates from 8.375% to 8.5% per annum, repayable over 15 years, with final instalments between October 15, 1989 and October 15, 1990, $3,159,246; and,

(*b*) bearing interest at the rate of 7.45% per annum, repayable over 15 years, with the final instalment on December 31, 1991, $24,046,344.

During the year, the Corporation paid interest of $2.3 million to the Government.

Pêcheries Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule C of the Financial Administration Act.

The Government's investment in the capital of the Corporation is recorded in this account. This investment, authorized by the Atlantic Fisheries Restructuring Act, was made for the restructure of the Pêcheries Unies in the Province of Quebec, to help them become more viable, competitive and privately-owned.

Pêcheries Cartier Inc

In 1983-84, the Government purchased, pursuant to the Atlantic Fisheries Restructuring Act, 10 class A voting shares of Pêcheries Cartier Inc for the restructure of the Pêcheries Unies in the Province of Quebec, to help them become more viable, competitive and privately-owned.

The Government of Canada owns 0.04% of the issued voting shares of Pêcheries Cartier Inc. The balance of the issued voting shares of Pêcheries Cartier Inc is owned by Pêcheries Canada Inc.

Prince Rupert Port Corporation

In accordance with the Canada Ports Corporation Act, effective June 1, 1984, the Port of Prince Rupert was established as a local port corporation under the name of Prince Rupert Port Corporation, to administer, manage and control the Port of Prince Rupert.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Pursuant to the Canada Ports Corporation Act, the loan to finance capital expenditures related to the Port of Prince Rupert was transferred from the Canada Ports Corporation to this Corporation.

The non-interest bearing loan has an indefinite maturity date, and requires no principal repayment.

Royal Canadian Mint

The Corporation was established by the Royal Canadian Mint Act, to:

(*a*) produce and arrange for the production and supply of coins of the currency of Canada;

(*b*) produce coins of the currency of other countries;

(*c*) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,

(*d*) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part I of Schedule C of the Financial Administration Act.

Section 18(1)(a) of the Act states that loans not exceeding in the aggregate $5,000,000 may be made to the Mint, to meet establishment and operating expenses.

Section 18(1)(b) of the Act states that loans may be made to the Mint, to finance the costs of capital projects approved by the Governor in Council.

Section 18(2) of the Act states that the total amount outstanding at any time, of loans made under Section 18(1), shall not exceed $35,000,000.

Section 19(2) of the Act states that the aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time, shall not exceed $1,000,000.

The loans bear interest at rates from 7.625% to 11.625% per annum, and are repayable over 1 to 14 years, with final instalments between April 1, 1985 and April 1, 1998.

During the year, the Corporation paid interest of $1.4 million and transferred $3.3 million of profit to the Government.

The St Lawrence Seaway Authority

The Corporation was established by The St Lawrence Seaway Authority Act, to construct, operate and maintain, either wholly in Canada or in conjunction with works undertaken by an appropriate authority in the United States, a deep waterway between the Port of Montreal and Lake Erie.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $3 million from budgetary appropriations.

The Government's contribution to the capital of the Corporation is recorded in this account.

The Jacques Cartier and Champlain Bridges Incorporated

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to operate and maintain the Jacques Cartier Bridge and the Champlain Bridge, and a portion of the Bonaventure Autoroute, in Montreal (Quebec). The Corporation is a wholly-owned subsidiary of The St Lawrence Seaway Authority.

This account records loans which were transferred from the Canada Ports Corporation.

On December 17, 1981, as per PC 1981-3635, the certificates of indebtedness were cancelled and replaced by a certificate bearing an issue date of April 1, 1981, an indefinite due date, with no repayment of principal, and an interest rate equal to zero percent per annum. Furthermore, accrued and unpaid interest amounting to $44,513,580 as of March 31, 1981, on the original certificates, are to be treated as not due and payable as of April 1, 1981.

A non-interest bearing advance of $6,489,605 is reported by the Corporation as being due to the Government. Although this amount has been deleted in the past, from the accounts of Canada, by a direct charge to the accumulated deficit account, it has not been forgiven.

Teleglobe Canada

The Corporation was established by the Teleglobe Canada Act, to establish, maintain and operate, in Canada and elsewhere, external telecommunication services by cable, radiotelegraph, radio-telephone and any other means of telecommunication for the conduct of public communications, and to coordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

The Corporation is an agent of Her Majesty, reports through the Minister of Regional Industrial Expansion and is listed in Part II of Schedule C of the Financial Administration Act.

Section 12 of the Act provides that the Minister of Finance, with the approval of the Governor in Council, may pay to the Corporation, for capital purposes, amounts not exceeding $4,500,000 and, in addition, any other moneys appropriated by Parliament.

The loans bear interest at rates from 3.5% to 5.75% per annum, and are repayable in semi-annual instalments over 15 to 40 years, with final instalments between March 30, 1986 and September 30, 1998.

During the year, the Corporation paid interest of $251,327 to the Government.

Uranium Canada, Limited

The Corporation was incorporated pursuant to the Canada Corporations Act, and continued under the Canada Business Corporations Act, to provide for the acquisition and sale of uranium concentrates.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part I of Schedule C of the Financial Administration Act. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act, passed by the House of Commons on September 11, 1985.

The Government's investment in the capital of the Corporation is recorded in this account.

Vancouver Port Corporation

The Corporation was established by the Canada Ports Corporation Act, to administer, manage and control the Port of Vancouver.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule C of the Financial Administration Act.

Loans have been made to finance capital expenditures related to the Port of Vancouver.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) non-interest bearing, having an indefinite maturity date, and requiring no principal repayments, $76,494,444; and,

(*b*) bearing interest at the rate of 7.5% per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000, $4,666,423.

During the year, the Corporation paid interest of $361,178 to the Government.

VIA Rail Canada Inc

The Corporation was incorporated pursuant to the Canada Business Corporations Act, to revitalize passenger rail services in Canada, and to manage and market them on an efficient commercial basis, reducing the financial burden on the Government.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part I of Schedule C of the Financial Administration Act.

During the year, the Corporation received financial assistance of $537.5 million from budgetary appropriations.

The Government's investment in the capital of the Corporation is recorded in this account.

Government of Canada Financial Interest in Crown Corporations

Table 7.4 summarizes the Government's financial interest in its Crown corporations as at March 31, 1985.

In accordance with the accounting policies of the Government, the accounts of Crown corporations are not consolidated with those of the Government and only the financial transactions between the Government and Crown corporations are recorded in the accounts of Canada. Crown corporations are categorized as being either agents or non-agents of the Crown. Agency status is normally expressly stated in the articles of incorporation. Crown corporations are defined to include either parent Crown corporations or wholly-owned subsidiaries. A wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations. This table includes consolidated financial information on parent Crown corporations. Financial information on unconsolidated wholly-owned subsidiary corporations is presented separately. This table summarizes financial information regarding agent and non-agent Crown corporations as at March 31, 1985. This financial information is based on financial statements prepared according to generally accepted private sector accounting principles. For Crown corporations with financial year ends other than March 31, unaudited financial information is included in the table. The table displays "Assets" less "Borrowings and other liabilities", to arrive at "Net assets". "Assets" are further analysed in Table 7.5 "Details of Government of Canada Financial Interest in Crown Corporations" which follows.

In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations. Such borrowings are included in the column "Borrowings from other than Government". The amounts which are expected to be repaid by the Government are deducted from this column and are described as the "Allowance for borrowings of agent Crown corporations expected to be repaid by the Government".

Borrowings of non-agent Crown corporations are not obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government.

Balances which represent transactions with the Government, and which are recorded in the accounts of Canada include: long-term obligations to the Government, share capital and contributed surplus as well as claims against the Government. Such balances are described in this table as "Recorded financial interest" of the Government.

"Unrecorded financial interest" represents retained earnings of agent and non-agent Crown corporations adjusted for items which had previously been included in their asset and liability accounts. These adjustments arise from timing differences in the recording of transactions between the Crown corporations and the Government. Crown corporations record amounts payable to or receivable from Government on an accrual basis for such items as income taxes. The accounts of Canada do not include such amounts until payment is either received or made. Such amounts which represent transactions with the Government and which are not recorded in the accounts of Canada are adjusted and reported under "Unrecorded financial interest". They include: grants receivable, current or deferred income taxes receivable or payable, capitalized or accrued interest payable, sundry accounts payable, long-term capitalized leases payable and prepaid expenses related to Canada. "Unrecorded financial interest" adjustments represent funds which will be eventually received or disbursed by Canada. Also added to "Unrecorded financial interest" is the "Allowance for borrowings of agent Crown corporations expected to be repaid by the Government" as previously described. Total financial interest represents recorded and unrecorded financial interest. The minus sign indicates a negative financial interest.

Other information presented in this table includes "Change in financial interest from previous year" which identifies the net increase or decrease since April 1, 1984. The major changes in financial interest, including gross transactions with outside parties, are presented in Table 7.5 "Details of Government of Canada Financial Interest in Crown Corporations". Also included in this table is the "Financial assistance under budgetary appropriations" which summarizes the assistance received by these entities during 1984-85. Details are given in Table 7.7 "Financial Assistance under Budgetary Appropriations to Crown Corporations".

Also, Section 40 of the Financial Administration Act states that "an annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". A statement of all borrowing transactions on behalf of Her Majesty is included in Section 13 of this volume. Transactions and balances related to Crown corporations are presented in Note 3 to this table.

TABLE 7.4

GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS AS AT MARCH 31, 1985

(in thousands of dollars)

		Borrowings and other liabilities			Financial interest						
					Recorded by the Government						
Crown corporations(1)(2)	Assets	Borrowings from other than Government(3)	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest	Total financial interest	Change in financial interest from previous year	Financial assistance under budgetary appropriations
Agent Crown corporations											
Atomic Energy of Canada Limited	1,223,898	36,263	273,508	914,127	630,926	164,159	1,808	120,850	914,127	-47,930	325,536
Canada Deposit Insurance Corporation(4)	1,380,668	979,963	1,250,138	-849,433	40,000		18,791	-870,642	-849,433	-371,285	
Canada Development Investment Corporation(5)	1,926,000	1,735,158	542,842	-352,000	740	395,658	8,000	-740,398	-352,000	165,000	450,000
Canada Harbour Place Corporation	69,061		11,751	57,310			19,200	76,510	57,310	28,955	48,100
*Canada Lands Company (Mirabel) Limited	2,314		316	1,998				1,998	1,998	-649	8,100
*Canada Lands Company (Le Vieux-Port de Montréal) Limited	3,920		5,710	-1,790			2,487	697	-1,790	-1,881	31,609
*Canada Lands Company (Vieux-Port de Québec) Inc	3,537		3,061	476			1,571	2,047	476	-355	26,987
Canada Mortgage and Housing Corporation(6)	10,422,060		1,072,808	9,349,252	9,834,702	25,000		-510,450	9,349,252	-502,687	1,965,063
Canada Museums Construction Corporation Inc	50,024		5,237	44,787				44,787	44,787	31,618	31,495
Canada Ports Corporation	159,831	19,696	10,088	130,047	101,957		83,312	111,402	130,047	-153,832	35,167
Canada Post Corporation	2,032,465		722,744	1,309,721			310,033	1,619,754	1,309,721	-335,771	515,831
Canadian Arsenals Limited	103,139		34,569	68,570	3,500		20,720	85,790	68,570	18,002	
Canadian Broadcasting Corporation	651,124		244,912	406,212	33,000		40,473	413,685	406,212	5,015	904,927
Canadian Commercial Corporation	371,340		341,678	29,662		10,000	8,000	27,662	29,662	3,764	17,617
Canadian Dairy Commission	108,307		84,028	24,279	116,622		71,809	-20,534	24,279	-17,684	332,489
Canadian Film Development Corporation	5,855		3,974	1,881	6,314		6,329	1,896	1,881	-1,867	45,571
Canadian Livestock Feed Board	830		2,252	-1,422			2,116	694	-1,422	-287	18,658
Canadian National (West Indies) Steamships Ltd(7)	879		14	865	324	1	95	635	865	86	
Canadian Patents and Development Limited	1,042		560	482		296	250	436	482	-300	350
Canadian Saltfish Corporation	14,512		5,158	9,354	12,335			-2,981	9,354	-4,558	
Canadian Sports Pool Corporation	1,206		3,519	-2,313			7,000	4,687	-2,313	-4,053	36,500
Canadian Wheat Board, The	5,049,339	3,968,141	1,079,118	2,080			498	2,578	2,080	6,073	130,812
Canagrex	2,282		436	1,846				1,846	1,846	1,661	5,400
Cape Breton Development Corporation	395,745		39,126	356,619	13,442		1,331	344,508	356,619	40,800	107,573
Defence Construction (1951) Limited	655		4,193	-3,538			1,389	-2,149	-3,538	-955	14,488
Export Development Corporation	6,689,074	5,290,584	303,911	1,094,579	201,712	688,000	5,047	209,914	1,094,579	-36,472	
Farm Credit Corporation	4,940,221	570,476	22,500	4,347,245	4,110,029	218,333		18,883	4,347,245	-202,380	10,283
Federal Business Development Bank	1,479,541	1,022,597	70,101	386,843	263,000	294,000	84,789	-85,368	386,843	-149,919	31,108
Freshwater Fish Marketing Corporation	27,245		12,471	14,774	16,010			-1,236	14,774	2,986	
Halifax Port Corporation	48,879		4,156	44,723	25,556		9,008	28,175	44,723	44,723	
Loto Canada Inc						(14)			(14)	-15,383	
Montreal Port Corporation	124,544		16,680	107,864	141,365		109,024	75,523	107,864	8,312	
National Capital Commission	427,777		23,473	404,304	26,309		908	378,903	404,304	27,146	97,055
Northern Canada Power Commission	255,002		10,702	244,300	230,961		12,458	25,797	244,300	954	
Northern Transportation Company Limited	73,001		4,108	68,893	27,206	24,900		16,787	68,893	118	
Pêcheries Canada Inc(8)	20,921		2,681	18,240		31,500		-13,260	18,240	-10,261	
Petro-Canada	8,863,721	317,740	2,613,540	5,932,441		4,299,126	130,341	1,763,656	5,932,441	414,084	60,500
*Canertech Inc(9)	19,246		6,421	12,825			17,040	29,865	12,825	-13,259	17,040
Port of Quebec Corporation	42,025		2,380	39,645			40,095	79,740	39,645	39,645	
Prince Rupert Port Corporation	73,780		1,944	71,836	27,085		6,493	51,244	71,836	71,836	
Royal Canadian Mint	55,631		9,239	46,392	12,101		24,090	58,381	46,392	10,628	
St Lawrence Seaway Authority, The	615,159		25,589	589,570		624,950	53,627	18,247	589,570	-9,070	3,000
*Seaway International Bridge Corporation, Ltd, The	352	8	298	46				46	46	-37	
Teleglobe Canada	581,148	69,680	86,083	425,385	4,578		9,788	430,595	425,385	112,896	
Uranium Canada, Limited	(14)			(14)		(14)			(14)		
Vancouver Port Corporation	183,799		13,090	170,709	81,161		40,561	130,109	170,709	18,480	
	48,501,099	*14,010,306*	*8,971,107*	*25,519,686*	*15,960,935*	*6,775,923*	*1,148,481*	*3,931,309*	*25,519,686*	*-828,093*	*5,271,259*
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government		-1,200,000		1,200,000				1,200,000	1,200,000	50,000	
	48,501,099	*12,810,306*	*8,971,107*	*26,719,686*	*15,960,935*	*6,775,923*	*1,148,481*	*5,131,309*	*26,719,686*	*-778,093*	*5,271,259*
Non-agent Crown corporations											
Air Canada	2,451,716	1,107,301	535,226	809,189	227,679	329,009	7,371	259,872	809,189	-35,829	
Atlantic Pilotage Authority	1,271		902	369			29	398	369	-185	91
Bank of Canada(10)	4,355,501		20,905,529	-16,550,028		5,920	17,045,710	489,762	-16,550,028	-24,949	
Canada Council	77,383	1,479	23,227	52,677			19,909	72,586	52,677	3,536	72,614
Canadian Institute for International Peace and Security	284		96	188			1,048	1,236	188	188	1,500
Canadian National Railway System(11)	7,260,261	2,643,785	1,266,477	3,349,999	227,583	2,625,878	71,138	567,676	3,349,999	-114,933	80,231
CN Marine Inc	322,329		40,525	281,804			7,745	289,549	281,804	281,804	164,707

TABLE 7.4

GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS AS AT MARCH 31, 1985—*Concluded*

(in thousands of dollars)

		Borrowings and other liabilities			Financial interest						
					Recorded by the Government						
Crown corporations(1)(2)	Assets	Borrowings from other than Government(3)	All other liabilities	Net assets	Obligations to the Government	Share capital and contributed surplus	Claims against the Government	Unrecorded financial interest	Total financial interest	Change in financial interest from previous year	Financial assistance under budgetary appropriations
Great Lakes Pilotage Authority, Ltd	1,362		3,994	−2,632				−2,632	−2,632	−612	263
Harbourfront Corporation	7,883		4,452	3,431			10,355	13,786	3,431	3,431	20,912
International Centre for Ocean Development(12)											800
International Development Research Centre	5,526		11,921	−6,395				−6,395	−6,395	2,066	81,000
*Jacques Cartier and Champlain Bridges Incorporated, The	27,330		2,184	25,146	59,752		330	−34,276	25,146	−641	4,387
Laurentian Pilotage Authority	4,454		4,038	416				416	416	−121	1,476
Mingan Associates, Ltd(13)											
National Arts Centre Corporation	5,485	945	3,835	705				705	705	−7,041	14,932
Pacific Pilotage Authority	4,908		2,015	2,893				2,893	2,893	133	
St Anthony Fisheries Limited	1,557		1,444	113				113	113	37	
Societa a responsibilita limitata Immobiliare San Sebastiano	1,150			1,150				1,150	1,150		
Standards Council of Canada	5,179		865	4,314				4,314	4,314	957	6,612
VIA Rail Canada Inc	647,605		110,234	537,371		9,300	110,372	638,443	537,371	−9,089	537,516
	15,181,184	*3,753,310*	*22,916,964*	*−11,489,290*	*515,014*	*2,970,107*	*17,274,007*	*2,299,596*	*−11,489,290*	*98,752*	*987,041*
Total	63,682,283	16,563,816	31,888,071	15,230,396	16,475,949	9,746,030	18,422,488	7,430,905	15,230,396	−679,341	6,258,300

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(1) All Crown corporations listed in this table are parent Crown corporations unless indicated by an asterisk(*).

(2) As a result of an amendment to the Financial Administration Act (FA Act), the following Crown corporations were added to this table: Pêcheries Canada Inc, Canada Council, Harbourfront Corporation, Mingan Associates, Ltd, National Arts Centre Corporation, St Anthony Fisheries Limited, Societa a responsibilita limitata Immobiliare San Sebastiano and Standards Council of Canada. Subsequently, the following corporations were also added to the FA Act and this table: Canadian Institute for International Peace and Security, International Centre for Ocean Development, International Development Research Centre, Prince Rupert Port Corporation and Halifax Port Corporation. The following unconsolidated subsidiaries are reported separately: Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux Port de Montréal) Limited, Canada Lands Company (Vieux Port de Québec) Inc, Canertech Inc, CN Marine Inc, The Jacques Cartier and Champlain Bridges Incorporated and The Seaway International Bridge Corporation, Ltd.

Subsequent to the year end, Parliament approved legislation to procure the dissolution of Canadian National (West Indies) Steamships Ltd, St Anthony Fisheries Limited, Societa a responsibilita limitata Immobiliare San Sebastiano, Uranium Canada, Limited, and has sold the Northern Transportation Company Limited to the Inuvialuit Development Corporation and Nunasi Corporation.

This amendment to the FA Act also re-classified the National Battlefields Commission and Crown Assets Disposal Corporation as departmental corporations which are part of the Government as an accounting entity.

(3) The borrowing transactions shown below are borrowings by agent Crown corporations which are reported as such on the Government's Statement of Assets and Liabilities, except where the Government is the lender. Borrowings by non-agent Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

	April 1, 1984	Borrowings and other charges	Retirements and other credits	March 31, 1985
	$	$	$	$
Atomic Energy of Canada Limited	43,804		7,541	36,263
Canada Deposit Insurance Corporation	868,787	181,059	69,883	979,963
Canada Development Investment Corporation(5)	1,713,247	824,770	802,859	1,735,158
Canada Ports Corporation	20,106		410	19,696
Canadian Wheat Board, The	2,821,876	4,216,752	3,070,487	3,968,141
Export Development Corporation	4,838,692	28,131,666	27,679,774	5,290,584
Farm Credit Corporation	305,600	264,876		570,476
Federal Business Development Bank	920,894	2,191,812	2,090,109	1,022,597
Petro-Canada	227,809	583,141	493,210	317,740
Seaway International Bridge Corporation, Ltd, The	8			8
Teleglobe Canada	64,435	7,623	2,378	69,680
Total	11,825,258	36,401,699	34,216,651	14,010,306
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government(5)	1,150,000		50,000	1,200,000
Borrowings expected to be repaid by agent Crown corporations	10,675,258	36,401,699	34,266,651	12,810,306
Interest and exchange adjustments included in the above allowance and recorded in the accounts of Canada	87,926		34,099	53,827
Gross borrowings by agent Crown corporations reported on the Statement of Assets and Liabilities	10,763,184	36,401,699	34,300,750	12,864,133

(4) Canada Deposit Insurance Corporation—Unrecorded financial interest consists of premiums credited to the Deposit Insurance Fund plus adjusted accumulated net earnings. The deposits with member institutions insured by the Corporation totalled $172.6 billion as at April 30, 1985.

(5) Canada Development Investment Corporation: On March 30, 1984, Canadair Limited changed its name to Canadair Financial Corporation Inc. The loans and other general obligations of Canadair Limited have been assumed by Canadair Financial Corporation Inc. The financial statements of Canadair Financial Corporation Inc are consolidated with those of the Canada Development Investment Corporation and the outstanding loans amounting to $1,146,173 (including $29,197 of accrued interest and exchange adjustments) are included under the Canada Development Investment Corporation. This amount is reported in this table and the principal portion is included in the Government's Statement of Assets and Liabilities as "Borrowings of Canadair Financial Corporation Inc to be repaid by the Government" while the interest portion is included under "Interest and matured debt" which is part of "Other liabilities". Also included under the Canada Development Investment Corporation are the borrowings of its subsidiaries The de Havilland Aircraft of Canada, Limited, and Canadair Limited amounting to $21,148. In addition, the borrowings of Eldorado Nuclear Limited, another subsidiary of the Canada Development Investment Corporation, amounting to $567,837 are also included. During the current fiscal year, Canadair Financial Corporation Inc and The de Havilland Aircraft of Canada, Limited received respectively an amount of $300,000,000 and $150,000,000 under budgetary appropriations. The separate financial statements of Canadair Limited, The de Havilland Aircraft of Canada, Limited and Eldorado Nuclear Limited, are included in Volume III of the Public Accounts as appendices to the Canada Development Investment Corporation. In June 1985, the Government passed legislation authorizing the Minister of Finance to make arrangements to assume direct responsibility for the repayment of outstanding loan obligations of Canadair Financial Corporation Inc amounting to approximately $1.2 billion. Subsequently, by the end of August 1985, the Government had repaid approximately $763,625,000 of this amount leaving $280 million US and $50 million Cdn outstanding.

(6) Canada Mortgage and Housing Corporation—Unrecorded financial interest includes a net deficit of $777,317,000 in insurance and guarantee funds. The estimated amount of insurance in force as at March 31, 1985 was $39.5 billion.

(7) Canadian National (West Indies) Steamships Ltd—The assets of the Corporation include blocked funds amounting to $878,582 of which $470,400 has been due since 1963 from Cuban interests, and, $408,182 represents interest due from the Bank of America.

(8) Pêcheries Canada Inc—Financial information used is as of December 31, 1984.

(9) Canertech Inc is an unconsolidated subsidiary of Petro-Canada and financial information used is as of December 31, 1984.

(10) Bank of Canada—Recorded share capital includes $920,000 representing a premium paid in respect of the acquisition in 1938 of shares held by the public. Consequently, unrecorded financial interest has been reduced by $920,000. "All other liabilities" include an amount of $110,022,384 representing deposits of the Government of Canada on hand in the Bank of Canada. Income and expense figures are as of December 31, 1984.

(11) Canadian National Railway System—Recorded share capital includes a premium of $19,452,732 representing the excess of previous years' depreciation not charged to Canadian National Railway's retained earnings over the Government's investments in Canadian Government Railways and Canadian National Railways Company. These investments were charged to budgetary expenditure by the Government of Canada and were credited to shareholder's equity by Canadian National Railways. Consequently, after the capital revision of Canadian National Railways, the recorded capital stock of the Corporation is $19,452,732 less than the recorded investment of the Government. Accordingly, unrecorded financial interest is being reduced by this deficiency. "Borrowings from other than Government" include $97,347,000 which is guaranteed by the Government.

(12) In accordance with the International Centre for Ocean Development Act, financial information will not be available until December 31, 1985.

(13) Mingan Associates, Ltd—No financial information available.

(14) Less than $500.

Details of Government of Canada Financial Interest in Crown Corporations

Table 7.5 presents balances which appear in Table 7.4 "Government of Canada Financial Interest in Crown Corporations". "Assets" are segregated between "Financial assets" and "Non-financial assets". "Financial assets" comprise cash, short-term investments and accounts receivable; "Non-financial assets" include inventories, prepaid expenses, deferred charges, intangible assets, and fixed assets net of accumulated depreciation.

This table also presents changes in the unrecorded financial interest for the year ended March 31, 1985, by displaying the opening balance, income and expenses and resulting net income (loss), other adjustments and the closing balance for each Crown corporation.

Income and expenses of Crown corporations are shown net of transactions with the Government and other Crown corporations and are those of the previous twelve months. This results in the amount of net income (loss) received from outside sources.

Other adjustments include the net effect, from year to year, of the timing differences which make up the balance of unrecorded financial interest. These items relate to asset and liability accounts recorded by the corporations but not recorded in the accounts of Canada.

The revenues and expenses of Crown corporations which relate to the Government and other Crown corporations complete the other adjustments category.

TABLE 7.5

DETAILS OF GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	Assets			Unrecorded financial interest					
	Financial	Non-financial	Total	Balance at beginning of period	Income	Expenses	Net income/ loss (–)	Other adjustments	Balance at end of period
Agent Crown corporations									
Atomic Energy of Canada Limited	991,423	232,475	1,223,898	129,117	336,962	374,172	– 37,210	28,943	120,850
Canada Deposit Insurance Corporation	1,086,796	293,872	1,380,668	– 325,726	166,532	716,000	– 549,468	4,552	– 870,642
Canada Development Investment Corporation	720,000	1,206,000	1,926,000	– 910,012	769,000	1,004,000	– 235,000	404,614	– 740,398
Canada Harbour Place Corporation	9,178	59,883	69,061	28,355				48,155	76,510
*Canada Lands Company (Mirabel) Limited	2,307	7	2,314	2,647		9,398	– 9,398	8,749	1,998
*Canada Lands Company (Le Vieux-Port de Montréal) Limited	3,912	8	3,920	91	792	31,863	– 31,071	31,677	697
*Canada Lands Company (Vieux-Port de Québec) Inc	3,537		3,537	1,524		26,464	– 26,464	26,987	2,047
Canada Mortgage and Housing Corporation	10,033,941	388,119	10,422,060	– 372,333	836,513	2,041,007	– 1,204,494	1,066,377	– 510,450
Canada Museums Construction Corporation Inc	4,053	45,971	50,024	13,169				31,618	44,787
Canada Ports Corporation	22,975	136,856	159,831	256,291	27,199	30,264	– 3,065	– 141,824	111,402
Canada Post Corporation	178,716	1,853,749	2,032,465	1,645,492	2,137,480	2,482,006	– 344,526	318,788	1,619,754
Canadian Arsenals Limited	10,522	92,617	103,139	65,770	4,021	2,965	1,056	18,964	85,790
Canadian Broadcasting Corporation	40,044	611,080	651,124	386,711	228,463	1,100,572	– 872,109	899,083	413,685
Canadian Commercial Corporation	180,694	190,646	371,340	23,898	720,572	718,440	2,132	1,632	27 662
Canadian Dairy Commission	49,857	58,450	108,307	– 37,369	560,000	923,975	– 363,975	380,810	– 20,534
Canadian Film Development Corporation	5,284	571	5,855	– 2,353	4,412	48,369	– 43,957	48,206	1,896
Canadian Livestock Feed Board	830		830	360		18,073	– 18,073	18,407	694
Canadian National (West Indies) Steamships Ltd	879		879	549	87		87	– 1	635
Canadian Patents and Development Limited	1,026	16	1,042	736	1,607	2,196	– 589	289	436
Canadian Saltfish Corporation	9,990	4,522	14,512	– 181	58,370	59,872	– 1,502	– 1,298	– 2,981
Canadian Sports Pool Corporation	860	346	1,206	10,500	8,610	50,923	– 42,313	36,500	4,687
Canadian Wheat Board, The	3,676,296	1,373,043	5,049,339	– 307	5,362,297	5,362,297		2,885	2,578
Canagrex	2,207	75	2,282	185	230	3,973	– 3,743	5,404	1,846
Cape Breton Development Corporation	30,240	365,505	395,745	306,079	163,311	243,765	– 80,454	118,883	344,508
Defence Construction (1951) Limited	339	316	655	– 2,504		13,521	– 13,521	13,876	– 2,149
Export Development Corporation	6,230,895	458,179	6,689,074	207,118	688,239	676,933	11,306	– 8,510	209,914
Farm Credit Corporation	4,911,496	28,725	4,940,221	75,389	516,183	131,969	384,214	– 440,720	18,883
Federal Business Development Bank	1,466,728	12,813	1,479,541	– 82,128	221,162	216,805	4,357	– 7,597	– 85,368
Freshwater Fish Marketing Corporation	6,773	20,472	27,245	1,448	42,006	40,746	1,260	– 3,944	– 1,236
Halifax Port Corporation	2,127	46,752	48,879		10,412	9,222	1,190	26,985	28,175
Loto Canada Inc				15,383	1,395	20	1,375	– 16,758	
Montreal Port Corporation	5,056	119,488	124,544	55,194	63,549	46,583	16,966	3,363	75,523
National Capital Commission	50,669	377,108	427,777	346,364	10,041	92,333	– 82,292	114,831	378,903
Northern Canada Power Commission	16,332	238,670	255,002	18,792	77,070	73,818	3,252	3,753	25,797
Northern Transportation Company Limited	23,440	49,561	73,001	13,598	40,979	36,922	4,057	– 868	16,787
Pêcheries Canada Inc	5,334	15,587	20,921		19,187	36,229	– 17,042	3,782	– 13,260
Petro-Canada	1,294,038	7,569,683	8,863,721	1,313,800	4,950,525	4,288,679	661,846	– 211,990	1,763,656
*Canertech Inc	19,032	214	19,246	29,582	1,534	11,703	– 10,169	10,452	29,865
Port of Quebec Corporation	1,148	40,877	42,025		10,307	8,538	1,769	77,971	79,740
Prince Rupert Port Corporation	1,025	72,755	73,780		8,919	7,899	1,020	50,224	51,244
Royal Canadian Mint	4,475	51,156	55,631	41,967	638,269	627,606	10,663	5,751	58,381
St Lawrence Seaway Authority, The	14,366	600,793	615,159	19,780	66,459	72,949	– 6,490	4,957	18,247
*Seaway International Bridge Corporation, Ltd, The	311	41	352	83	1,459	1,496	– 37		46
Teleglobe Canada	258,117	323,031	381,148	349,513	235,956	133,379	102,577	– 21,495	430,595
Uranium Canada, Limited	(1)		(1)						
Vancouver Port Corporation	13,012	170,787	183,799	113,284	96,188	83,451	12,737	4,088	130,109
	31,390,280	*17,110,819*	*48,501,099*	*3,739,856*	*19,086,297*	*21,861,395*	*– 2,775,098*	*2,966,551*	*3,931,309*
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government				1,150,000				50,000	1,200,000
	31,390,280	*17,110,819*	*48,501,099*	*4,889,856*	*19,086,297*	*21,861,395*	*– 2,775,098*	*3,016,551*	*5,131,309*

TABLE 7.5

DETAILS OF GOVERNMENT OF CANADA FINANCIAL INTEREST IN CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1985—*Concluded*

(in thousands of dollars)

	Assets			Unrecorded financial interest					
	Financial	Non-financial	Total	Balance at beginning of period	Income	Expenses	Net income/ loss (−)	Other adjustments	Balance at end of period
Non-agent Crown corporations									
Air Canada	477,405	1,974,311	2,451,716	280,447	2,538,567	2,513,359	25,208	−45,783	259,872
Atlantic Pilotage Authority	536	735	1,271	554	5,625	5,838	−213	57	398
Bank of Canada	4,259,764	95,737	4,355,501	486,976		129,379	−129,379	132,165	489,762
Canada Council	67,301	10,082	77,383	65,141	8,848	82,377	−73,529	80,974	72,586
Canadian Institute for International Peace and Security	228	56	284		13	326	−313	1,549	1,236
Canadian National Railway System	676,377	6,583,884	7,260,261	707,181	4,158,377	4,783,145	−624,768	485,263	567,676
CN Marine Inc	25,604	296,725	322,329		45,338	184,382	−139,044	428,593	289,549
Great Lakes Pilotage Authority, Ltd	1,313	49	1,362	−2,020	10,851	11,421	−570	−42	−2,632
Harbourfront Corporation	7,883		7,883		9,155	28,053	−18,898	32,684	13,786
International Centre for Ocean Development									
International Development Research Centre	2,175	3,351	5,526	−8,461	3,581	84,549	−80,968	83,034	−6,395
*Jacques Cartier and Champlain Bridges Incorporated, The	5,156	22,174	27,330	−33,966	6,638	9,500	−2,862	2,552	−34,276
Laurentian Pilotage Authority	3,149	1,305	4,454	537	25,567	27,333	−1,766	1,645	416
Mingan Associates, Ltd									
National Arts Centre Corporation	817	4,668	5,485	7,746	13,226	27,502	−14,276	7,235	705
Pacific Pilotage Authority	3,828	1,080	4,908	2,760	20,720	20,565	155	−22	2,893
St Anthony Fisheries Limited	1,549	8	1,557	76	36		36	1	113
Societa a responsibilita limitata Immobiliare San Sebastiano		1,150	1,150	1,150					1,150
Standards Council of Canada	4,723	456	5,179	3,357	1,333	6,638	−5,305	6,262	4,314
VIA Rail Canada Inc	40,166	607,439	647,605	591,309	103,180	259,592	−156,412	203,546	638,443
	5,577,974	*9,603,210*	*15,181,184*	*2,102,787*	*6,951,055*	*8,173,959*	*−1,222,904*	*1,419,713*	*2,299,596*
Total financial interest	36,968,254	26,714,029	63,682,283	6,992,643	26,037,352	30,035,354	−3,998,002	4,436,264	7,430,905

The accompanying notes to Table 7.4 are an integral part of this table.

(1) Less than $500.

Consolidation of Crown Corporations with Government

Note 5 to the Audited Financial Statements, in Section 2 of this volume, presents a summarized consolidated statement of assets and liabilities together with gross revenue and expenditure.

In accordance with the accounting policy stated in Note 1(i) to the Audited Financial Statements, the assets, liabilities, revenues and expenditures reported in the separate financial statements of Crown corporations are not consolidated in the Government's financial statements. As a consequence, revenues and expenditures reported in the Government's statements include, respectively, amounts received from and paid to these corporations, but exclude corporate revenues and expenditures resulting from transactions with parties other than the Government. Similarly, assets and liabilities reported in the Government's statements include, respectively, amounts owing from and payable to these corporations, but exclude corporate assets and liabilities resulting from transactions with parties other than the Government.

However, the Government provides consolidated information which entails the elimination of transactions between the Government and Crown corporations and between Crown corporations themselves.

Before balances and transactions between the Government and Crown corporations and between Crown corporations themselves can be eliminated, Crown corporations' accounts must be adjusted to the Government's modified cash basis of accounting. In order to arrive at Crown corporation balances and transactions on the Government's modified cash basis of accounting, adjustments must be made for differences in accounting policies. The differences include accounts receivable, fixed assets, inventories, prepaid expenses, deferred revenues and credits, and other items not recorded on the Government's Statement of Assets and Liabilities. Similarly, revenue must be accounted for strictly on the cash basis and items such as depreciation, gain or loss on disposal of fixed assets including acquisitions and proceeds, are also reversed to revenue or expenditure. In addition, revenues and expenses of Crown corporations related to the Government and other Crown corporations which had been previously excluded for financial interest purposes are now included for consolidation purposes in order to be eliminated.

All such amounts resulting from accounting policy differences and additions are aggregated and deducted from the total financial interest figures shown on Tables 7.4 and 7.5 and are described as "Conversion to the Government's modified cash basis of accounting for consolidation purposes". Government balances and transactions are then added. They are followed by eliminations of reciprocal assets, liabilities, revenues and expenditures between the Government and Crown corporations and Crown corporations themselves to arrive at consolidated totals.

TABLE 7.6

CONSOLIDATION OF CROWN CORPORATIONS WITH GOVERNMENT
(in thousands of dollars)

	Crown corporations					Consolidated totals		
	Crown corporations per Tables 7.4 and 7.5	Conversion to the Government's modified cash basis of accounting for consolidation purposes	Total on the modified cash basis of accounting	Government assets, liabilities, revenues, expenditures and accumulated deficit	Elimination of reciprocal assets, liabilities, revenues and expenditures	Crown corporations	Government	Total
ASSETS								
Financial assets	36,968,254	−7,254,190	29,714,064			29,714,064		48,511,387
				41,186,302	−22,388,979		18,797,323	
Non-financial assets	26,714,029	−26,714,029						
Total assets	63,682,283	−33,968,219	29,714,064	41,186,302	−22,388,979	29,714,064	18,797,323	48,511,387
LIABILITIES								
Unmatured debt	16,563,816		16,563,816			16,563,816		172,113,246
				172,431,490	−16,882,060		155,549,430	
Bank of Canada notes in circulation and amounts due depositors	16,946,582		16,946,582			16,946,582		16,946,582
Other liabilities	14,941,489	−417,511	14,523,978			14,523,978		73,184,968
				60,202,793	−1,541,803		58,660,990	
Total liabilities	48,451,887	−417,511	48,034,376	232,634,283	−18,423,863	48,034,376	214,210,420	262,244,796
NET ASSETS/LIABILITIES (−)	15,230,396	−33,550,708	−18,320,312	−191,447,981	−3,965,116	−18,320,312	−195,413,097	−213,733,409
Obligations to the Government	16,475,949		16,475,949		−16,475,949			
Share capital and contributed surplus	9,746,030		9,746,030		−9,746,030			
Claims against the Government	−18,422,488		−18,422,488		18,422,488			
	7,799,491		7,799,491		−7,799,491			
ACCUMULATED DEFICIT, BEGINNING OF YEAR	6,992,643	−31,854,213	−24,861,570			−24,861,570		−175,712,115
				−154,530,545	3,680,000		−150,850,545	
REVENUES	26,037,352	10,076,605	36,113,957		−10,698,859	25,415,098		90,806,515
				70,723,797	−5,332,380		65,391,417	
EXPENDITURES	30,035,354	7,336,836	37,372,190		−6,463,217	30,908,973		128,827,809
				107,641,233	−9,722,397		97,918,836	
Other adjustments	4,436,264	−4,436,264						
ACCUMULATED DEFICIT, END OF YEAR	7,430,905	−33,550,708	−26,119,803	−191,447,981	3,834,375	−30,355,445	−183,377,964	−213,733,409
	15,230,396	−33,550,708	−18,320,312	−191,447,981	−3,965,116	−30,355,445	−183,377,964	−213,733,409

Financial Assistance under Budgetary Appropriations to Crown Corporations

Table 7.7 summarizes financial assistance under budgetary appropriations for both agent and non-agent Crown corporations. It should be read in conjunction with Table 7.4. The purpose for which payments have been made under budgetary appropriations is segregated between: (*a*) amounts to cover operating expenses and (*b*) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 7.7

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1985

	Financial assistance under budgetary appropriations[1]	Purpose	
		Operations	Capital expenditures
	$	$	$
Agent Crown corporations			
Atomic Energy of Canada Limited	325,535,698	294,435,698	31,100,000
Canada Development Investment Corporation[2]	450,000,000	450,000,000	
Canada Harbour Place Corporation	48,100,000		48,100,000
Canada Lands Company (Mirabel) Limited	8,100,011	7,600,000	500,011
Canada Lands Company (Le Vieux-Port de Montréal) Limited	31,609,000	2,796,000	28,813,000
Canada Lands Company (Vieux-Port de Québec) Inc	26,986,570	8,194,000	18,792,570
Canada Mortgage and Housing Corporation	1,965,063,328	1,965,063,328	
Canada Museums Construction Corporation Inc	31,495,000	2,716,000	28,779,000
Canada Ports Corporation	35,167,070	35,167,070	
Canada Post Corporation	515,831,228	515,831,228	
Canadian Broadcasting Corporation	904,927,000	813,150,000	91,777,000
Canadian Commercial Corporation	17,617,060	17,617,060	
Canadian Dairy Commission	332,489,278	332,489,278	
Canadian Film Development Corporation	45,571,493	45,571,493	
Canadian Livestock Feed Board	18,658,378	18,610,378	48,000
Canadian Patents and Development Limited	350,000	350,000	
Canadian Sports Pool Corporation	36,500,000	36,500,000	
Canadian Wheat Board, The	130,812,203	114,669,967	16,142,236
Canagrex	5,400,000	5,400,000	
Cape Breton Development Corporation	107,572,756	20,647,963	86,924,793
Defence Construction (1951) Limited	14,487,807	14,487,807	
Farm Credit Corporation	10,282,591	10,282,591	
Federal Business Development Bank	31,107,981	31,107,981	
National Capital Commission	97,054,935	59,529,935	37,525,000
Petro-Canada	60,500,000	60,500,000	
Canertech Inc[3]	17,039,532	17,039,532	
St Lawrence Seaway Authority, The	3,000,000	3,000,000	
	5,271,258,919	*4,882,757,309*	*388,501,610*
Non-agent Crown corporations			
Atlantic Pilotage Authority	90,403	90,403	
Canada Council	72,614,000	72,614,000	
Canadian Institute for International Peace and Security	1,500,000	1,500,000	
Canadian National Railway System	80,230,767	80,230,767	
CN Marine Inc[4]	164,707,000	164,707,000	
Great Lakes Pilotage Authority, Ltd	263,064	263,064	
Harbourfront Corporation	20,912,000	347,000	20,565,000
International Centre for Ocean Development	800,000	800,000	
International Development Research Centre	81,000,000	81,000,000	
Jacques Cartier and Champlain Bridges Incorporated, The	4,387,000	4,387,000	
Laurentian Pilotage Authority	1,476,672	1,476,672	
National Arts Centre Corporation	14,932,000	14,932,000	
Standards Council of Canada	6,612,000	6,612,000	
VIA Rail Canada Inc	537,516,230	473,418,552	64,097,678
	987,041,136	*902,378,458*	*84,662,678*
Total	6,258,300,055	5,785,135,767	473,164,288

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(1) Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.

(2) On March 30, 1984, Canadair Limited changed its name to Canadair Financial Corporation Inc following a financial restructuring. During the fiscal year, Canadair Financial Corporation Inc and The de Havilland Aircraft of Canada, Limited respectively received assistance under budgetary appropriations of $300,000,000 and $150,000,000.

(3) Canertech Inc, is an unconsolidated subsidiary of Petro-Canada.

(4) On January 1, 1985, the Government assumed control of CN Marine Inc from Canadian National Railway System.

Contingent Liabilities of Crown Corporations

Table 7.8 summarizes the contingent liabilities of Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 7.8

CONTINGENT LIABILITIES OF CROWN CORPORATIONS
AS AT MARCH 31, 1985

	March 31, 1985 $
Canada Development Investment Corporation—conditional repurchase agreements of aircraft sold by The de Havilland Aircraft of Canada, Limited	87,000,000
Canada Lands Company (Vieux-Port de Québec) Inc—potential tax claims on purchase of properties	203,000
Canada Mortgage and Housing Corporation—litigation re: insulation program	48,000,000
Canada Museums Construction Corporation Inc—contract disputes	4,800,000
Canada Ports Corporation—miscellaneous litigation	6,000,000
Canadian Commercial Corporation—contract damages	8,600,000
Canadian Film Development Corporation—contract dispute	370,000
Cape Breton Development Corporation—loan guarantees	56,210,000
Export Development Corporation—loan guarantees	194,522,000
Federal Business Development Bank—bank loan guarantees	18,903,000
Loto Canada Inc—litigation, ticket wholesalers	4,175,000
Montreal Port Corporation—miscellaneous litigation	5,800,000
National Capital Commission—miscellaneous litigation	29,406,767
Port of Quebec Corporation—miscellaneous litigation	5,500,000
Royal Canadian Mint—alleged infringement of copyright	12,000,000
Teleglobe Canada—potential liability re: retirement agreement	1,677,000
Vancouver Port Corporation—miscellaneous litigation	2,000,000
Total	485,166,767

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This group records loans to provinces made under relief acts and other legislation.

Table 7.9 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 7.9

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
NEWFOUNDLAND—						
Finance—						
Federal-provincial employment loans program	3,661,214			3,661,214		
Federal-provincial fiscal arrangements	26,269,301	26,269,301	37,071,621	37,071,621	10,802,320	26,269,301
Municipal Development and Loan Board	5,591,233	180,706		5,410,527	– 180,706	– 163,669
Special development loans program	6,700,000			6,700,000		
Winter capital projects fund	7,156,527	80,504	4,173	7,080,196	– 76,331	– 28,632
	49,378,275	*26,530,511*	*37,075,794*	*59,923,558*	*10,545,283*	*26,077,000*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	1,065,990	32,611	1,728	1,035,107	– 30,883	– 49,443
Atlantic Provinces Power Development Act	80,866,242	1,825,669	130,513	79,171,086	– 1,695,156	– 1,585,148
Special areas and highways agreement	38,317,354	2,273,348	446,710	36,490,716	– 1,826,638	– 1,686,172
	120,249,586	*4,131,628*	*578,951*	*116,696,909*	*– 3,552,677*	*– 3,320,763*
Total Newfoundland	169,627,861	30,662,139	37,654,745	176,620,467	6,992,606	22,756,237
NOVA SCOTIA—						
Energy, Mines and Resources—						
Regional electrical interconnections	2,577,950	22,666		2,555,284	– 22,666	– 20,558
Finance—						
Federal-provincial employment loans program	3,898,429	500,691		3,397,738	– 500,691	– 468,145
Municipal Development and Loan Board	3,099,777	664,984		2,434,793	– 664,984	– 630,893
Special development loans program	4,300,000			4,300,000		
Winter capital projects fund	4,822,677	239,735		4,582,942	– 239,735	– 219,981
	16,120,883	*1,405,410*		*14,715,473*	*– 1,405,410*	*– 1,319,019*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	4,232,024	131,070	1,170	4,102,124	– 129,900	– 120,728
Atlantic Provinces Power Development Act	44,737,183	1,691,514	117,336	43,163,005	– 1,574,178	– 1,480,919
Mainland Investments Limited	2,000,000	500,000		1,500,000	– 500,000	– 500,000
Special areas and highways agreement	26,685,191	2,221,133	373,764	24,837,822	– 1,847,369	– 1,706,520
	77,654,398	*4,543,717*	*492,270*	*73,602,951*	*– 4,051,447*	*– 3,808,167*
Transport—						
Loading ramp, Yarmouth, NS	57,342	28,666		28,676	– 28,666	– 28,666
Total Nova Scotia	96,410,573	6,000,459	492,270	90,902,384	– 5,508,189	– 5,176,410
PRINCE EDWARD ISLAND—						
Energy, Mines and Resources—						
Regional electrical interconnections	8,624,219	97,362		8,526,857	– 97,362	– 89,079
Finance—						
Federal-provincial employment loans program	224,596	17,008	2,581	210,169	– 14,427	– 13,515
Municipal Development and Loan Board	915,483	74,186		841,297	– 74,186	– 68,055
Special development loans program	237,103	23,521		213,582	– 23,521	– 22,083
Winter capital projects fund	1,169,015	73,885	17,683	1,112,813	– 56,202	– 53,214
	2,546,197	*188,600*	*20,264*	*2,377,861*	*– 168,336*	*– 156,867*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	25,969	994		24,975	– 994	– 925
Comprehensive development plan agreement	11,704,003	149,852		11,554,151	– 149,852	– 138,764
	11,729,972	*150,846*		*11,579,126*	*– 150,846*	*– 139,689*
Total Prince Edward Island	22,900,388	436,808	20,264	22,483,844	– 416,544	– 385,635

TABLE 7.9

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Continued*

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
NEW BRUNSWICK—						
Energy, Mines and Resources—						
Regional electrical interconnections	4,887,043			4,887,043		– 41,064
Finance—						
Federal-provincial employment loans program	6,591,419	159,118	2,748	6,435,049	– 156,370	– 147,350
Municipal Development and Loan Board	6,240,974	282,943		5,958,031	– 282,943	– 302,758
Special development loans program	5,375,000			5,375,000		
Town of Oromocto	109,035	64,771		44,264	– 64,771	– 61,434
Winter capital projects fund	9,687,262	100,681	9,792	9,596,373	– 90,889	– 87,292
	28,003,690	*607,513*	*12,540*	*27,408,717*	*– 594,973*	*– 598,834*
Regional Industrial Expansion—						
Atlantic Development Board carry-over projects	899,762	31,332	388	868,818	– 30,944	– 28,785
Atlantic Provinces Power Development Act	44,534,019	1,633,928	89,108	42,989,199	– 1,544,820	– 1,459,653
Special areas and highways agreement	43,847,163	1,910,406		41,936,757	– 1,910,406	– 1,769,347
	89,280,944	*3,575,666*	*89,496*	*85,794,774*	*– 3,486,170*	*– 3,257,785*
Total New Brunswick	122,171,677	4,183,179	102,036	118,090,534	– 4,081,143	– 3,897,683
QUEBEC—						
Finance—						
Federal-provincial employment loans program	61,300,779			61,300,779		
Municipal Development and Loan Board	53,184,096	2,969,244		50,214,852	– 2,969,244	– 2,818,452
Special development loans program	70,300,000			70,300,000		
Winter capital projects fund	91,314,928			91,314,928		
	276,099,803	*2,969,244*		*273,130,559*	*– 2,969,244*	*– 2,818,452*
Regional Industrial Expansion—						
Special areas and highways agreement	103,407,699	2,194,011	315,478	101,529,166	– 1,878,533	– 1,735,703
Total Quebec	379,507,502	5,163,255	315,478	374,659,725	– 4,847,777	– 4,554,155
ONTARIO—						
Finance—						
Federal-provincial employment loans program	11,075,671	852,594		10,223,077	– 852,594	– 797,402
Municipal Development and Loan Board	29,541,839	5,383,003		24,158,836	– 5,383,003	– 5,152,648
Special development loans program	1,963,092	195,468		1,767,624	– 195,468	– 183,632
Winter capital projects fund	36,738,522	2,437,246		34,301,276	– 2,437,246	– 2,241,373
Total Ontario	79,319,124	8,868,311		70,450,813	– 8,868,311	– 8,375,055
MANITOBA—						
Agriculture—						
Agricultural service centres—						
Advances	3,247	8,094	5,239	392	– 2,855	– 130,675
Loans	7,131,356	43,058	3,247	7,091,545	– 39,811	– 1,434,324
	7,134,603	*51,152*	*8,486*	*7,091,937*	*– 42,666*	*– 1,564,999*
Energy, Mines and Resources—						
Regional electrical interconnections	127,627,506	1,332,268	3,894,455	130,189,693	2,562,187	6,489,032
Finance—						
Federal-provincial employment loans program	4,647,346	388,313		4,259,033	– 388,313	– 362,977
Federal-provincial fiscal arrangements	2,712,000	2,712,000			– 2,712,000	2,712,000
Municipal Development and Loan Board	5,159,561	704,851		4,454,710	– 704,851	– 668,479
Special development loans program	4,653,140	396,460		4,256,680	– 396,460	– 372,228
Winter capital projects fund	2,611,288	105,797		2,505,491	– 105,797	– 97,736
	19,783,335	*4,307,421*		*15,475,914*	*– 4,307,421*	*1,210,580*
Regional Industrial Expansion—						
Special areas and highways agreement	3,201,877	209,563	42,443	3,034,757	– 167,120	– 154,531
Total Manitoba	157,747,321	5,900,404	3,945,384	155,792,301	– 1,955,020	5,980,082

TABLE 7.9

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
	$	$	$	$	$	$
SASKATCHEWAN—						
Agriculture—						
Agricultural service centres—						
Advances	128,820	114,384	13,685	28,121	– 100,699	– 722,298
Loans	6,324,864	306,937	107,800	6,125,727	– 199,137	93,111
South Saskatchewan River project—						
Treasury bills	6,500,000	1,960,000		4,540,000	– 1,960,000	– 2,023,500
	12,953,684	*2,381,321*	*121,485*	*10,693,848*	*– 2,259,836*	*– 2,652,687*
Finance—						
Federal-provincial employment loans program	868,643	63,613	687	805,717	– 62,926	– 78,169
Federal-provincial fiscal arrangements	68,739,000	22,913,000		45,826,000	– 22,913,000	– 22,913,000
Municipal Development and Loan Board	2,508,229	572,624		1,935,605	– 572,624	– 545,802
	72,115,872	*23,549,237*	*687*	*48,567,322*	*– 23,548,550*	*– 23,536,971*
Total Saskatchewan	85,069,556	25,930,558	122,172	59,261,170	– 25,808,386	– 26,189,658
ALBERTA—						
Agriculture—						
Agricultural service centres—						
Loans	310,232			310,232		
Finance—						
Federal-provincial employment loans program	3,725,733	313,500		3,412,233	– 313,500	– 293,672
Municipal Development and Loan Board	6,377,429	978,540		5,398,889	– 978,540	– 984,873
Special development loans program	4,000,000			4,000,000		
Winter capital projects fund	4,522,627	282,494		4,240,133	– 282,494	– 268,935
	18,625,789	*1,574,534*		*17,051,255*	*– 1,574,534*	*– 1,547,480*
Regional Industrial Expansion—						
Special areas and highways agreement	2,910,651	185,941	28,916	2,753,626	– 157,025	– 160,789
Total Alberta	21,846,672	1,760,475	28,916	20,115,113	– 1,731,559	– 1,708,269
BRITISH COLUMBIA—						
Finance—						
Federal-provincial employment loans program	11,030,168	801,586		10,228,582	– 801,586	– 735,288
Municipal Development and Loan Board	8,601,212	1,406,915		7,194,297	– 1,406,915	– 1,337,451
Special development loans program	18,967,015	2,022,578	309	16,944,746	– 2,022,269	– 1,852,188
Winter capital projects fund	15,446,912	891,537	56,974	14,612,349	– 834,563	– 699,630
Total British Columbia	54,045,307	5,122,616	57,283	48,979,974	– 5,065,333	– 4,624,557
NORTHWEST TERRITORIES—						
Finance—						
Federal-provincial employment loans program	20,991	1,606	85	19,470	– 1,521	– 1,421
Winter capital projects fund	273,579	15,222	2,013	260,370	– 13,209	– 12,296
	294,570	*16,828*	*2,098*	*279,840*	*– 14,730*	*– 13,717*
Indian Affairs and Northern Development—						
Government of the Northwest Territories	15,241,111	14,826,853		414,258	– 14,826,853	– 2,217,959
Total Northwest Territories	15,535,681	14,843,681	2,098	694,098	– 14,841,583	– 2,231,676
YUKON TERRITORY—						
Indian Affairs and Northern Development—						
Government of the Yukon Territory	9,025,522	640,921		8,384,601	– 640,921	– 7,163,170
Yukon Territory small business loans	383,708	52,063	30,437	362,082	– 21,626	– 61,973
Total Yukon Territory	9,409,230	692,984	30,437	8,746,683	– 662,547	– 7,225,143
Accounts without current transactions						– 125,004
Total	1,213,590,892	109,564,869	42,771,083	1,146,797,106	– 66,793,786	– 35,756,926

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment. The loan authority provides for the forgiveness of that portion of the principal amount equal to 75% of normal direct on-site payroll costs incurred and paid before June 30, 1972.

The loans bear interest at rates from 6.5% to 7.41% per annum, and are repayable either in annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1988 and November 30, 1994.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act. These overpayments are non-interest bearing and are recovered in the subsequent year.

Municipal Development and Loan Board

Under the Municipal Development and Loan Act, loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25% to 5.625% per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 1985 and March 31, 2016.

Special development loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 5.91% to 7.54% per annum, and are repayable either in annual or semi-annual instalments over 10 to 20 years, or at maturity, with final repayments between April 1, 1987 and March 30, 1993.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment. There is provision for the forgiveness of that portion of the principal amount equal to 50% of normal direct on-site payroll costs for the duration of the loan program, plus 50% for the periods December-May 1973, 1974 and 1975. Finance Vote L13a, Appropriation Act No 1, 1974, authorized in fiscal years subsequent to March 31, 1976, the consolidation of any loan made pursuant to that authority, which may include the amount of interest accrued thereon to the date of consolidation.

The loans bear interest at rates from 7.11% to 9.84% per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity, with final repayments between April 1, 1985 and February 28, 1999.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board. Loans were made pursuant to terms and conditions of agreements between Canada and the provinces in the Atlantic region, with the approval of the Governor in Council.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 7.5% per annum, repayable over 28 years at various anniversary amortization dates, with the final instalment on July 31, 1999, $48,338; and,

(*b*) bearing interest at rates from 7.161% to 8.5% per annum, repayable over 30 years at various anniversary amortization dates, with final instalments between November 21, 1998 and April 1, 2006, $5,982,686.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5% to 8.5% per annum, and are repayable in equal annual instalments over 29 to 40 years, with final instalments between March 31, 1992 and March 31, 2014.

Special areas and highways agreement

Loans have been made to finance development of community and industrial infrastructure projects for special areas, and for highway development, pursuant to terms and conditions of agreements between Canada and the provinces, with the approval of the Governor in Council.

The loans bear interest at rates from 5.768% to 10.164% per annum, and are repayable in equal annual instalments over 5 to 30 years, with final instalments between March 31, 1986 and March 31, 2009.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements with the Provinces of Manitoba, New Brunswick, Nova Scotia and Prince Edward Island, and the Government of Canada.

During the year, additional loans were authorized by Energy, Mines and Resources Vote L30, Appropriation Acts No 1 and No 2, 1984-85.

The loans bear interest at rates from 9% to 15.625% per annum, and are repayable in annual instalments over 29 to 31 years, with final instalments between December 31, 2008 and October 31, 2009.

The annual instalment from the Province of New Brunswick, due March 31, 1985, was received in 1985-86.

Mainland Investments Limited

Loans have been made to the Province of Nova Scotia for the purchase of shares of Mainland Investments Limited, in accordance with an agreement between Canada and Nova Scotia, pursuant to Section 8 of the Special Areas Act.

The loans bear interest at the rate of 7% per annum, and are repayable over 15 years, with the final instalment on February 28, 1988. During the first 5 years, interest only is payable, and during the subsequent 10 years, equal annual instalments of principal and accrued interest are required on March 30.

Loading ramp, Yarmouth, NS

Loans have been made to the Province of Nova Scotia, for the construction of an end-loading ramp at Yarmouth, Nova Scotia.

The loans bear interest at the rate of 8% per annum, and are repayable in semi-annual instalments over 15 years, with the final instalment on September 14, 1985.

Comprehensive development plan agreement

Loans have been made to Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 30 years in equal instalments due at various anniversary dates, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 25, 2000 and March 27, 2005, $4,891,000; and,

(*b*) repayable in equal annual instalments over 30 years, bearing interest at rates from 6.688% to 9.375% per annum, with final instalments between March 31, 2001 and March 31, 2005, $6,663,151.

Town of Oromocto

Capital assistance loans have been made to the Town of Oromocto, New Brunswick.

The loans bear interest at rates of 5.25%, 5.375% and 5.625% per annum, and are repayable in equal semi-annual instalments over 20 years, with final instalments between July 1, 1985 and April 1, 1986.

Agricultural service centres

Loans and advances have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

During the year, additional loans and advances were authorized by Agriculture Vote L20, Appropriation Acts No 1 and No 2, 1984-85.

Advances

The amounts shown as advances represent outlays made on incomplete projects. When a project is completed, the advances are transferred to the loan account.

Upon completion of projects, interest is calculated and added to the amount of advances being transferred to loans in accordance with the terms and conditions of the agreements between Canada and the provinces, with the approval of the Governor in Council.

Loans

This account records amounts transferred from the advances account when projects are completed.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable in equal annual instalments over 20 years, bearing interest at rates from 6.747% to 13.476% per annum, with final instalments between March 30, 1992 and March 30, 2003, $13,217,272; and,

(*b*) repayable in equal annual instalments over 20 years, bearing interest at rates from 9.593% to 13.466% per annum, with final instalments between March 31, 1999 and March 31, 2001, $310,232. No loan repayments were received from the Province of Alberta since 1980-81.

South Saskatchewan River project—Treasury bills

Treasury bills are received as payment of the Province of Saskatchewan's share of certain expenditures on the South Saskatchewan River project.

The Treasury bills bear interest at rates from 5% to 5.875% per annum, and are repayable in semi-annual instalments, with the final instalment on December 31, 1986.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985
	$	$	$	$
Second mortgage	160,062	9,236		150,826
Low cost housing	306,707	43,275		263,432
Development of new sub-divisions at Hay River	57,409	57,409		
Establishment of the Capital at Yellowknife	96,237	96,237		
Outside parties—Various	14,620,696	14,620,696		
	15,241,111	14,826,853		414,258

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates are presently from 5.125% to 8.875% per annum. The loans are repayable in equal annual instalments over 20 to 25 years, with final instalments between April 1, 1985 and August 27, 1996.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985
	$	$	$	$
Second mortgage	126,916	9,814		117,102
Low cost housing	476,270	33,486		442,784
Capital expenditures	1,045,561	62,477		983,084
Outside parties—Capital projects	7,218,492	484,323		6,734,169
City of Whitehorse—Capital projects	158,283	50,821		107,462
	9,025,522	640,921		8,384,601

The loans bear interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings during the period in which the loans were made. Interest rates are presently from 3.875% to 12.5% per annum. The loans are repayable in equal annual instalments over 2 to 35 years, with final instalments between April 1, 1985 and March 31, 2004.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is $5,000,000.

The loans bear interest at rates from 9% to 12% per annum, and are repayable in annual instalments over 10 years, with final instalments between April 1, 1985 and March 31, 1988. The repayment period may be extended with the approval of the Minister of Finance.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the Government of the United Kingdom under the United Kingdom Financial Agreement Act, special loan assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 7.10 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 7.10

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (-) 1985	Net increase or decrease (-) 1984
	$	$	$	$	$	$
China—Finance	49,426,118			49,426,118		
Greece—Finance	6,214,126			6,214,126		
Jamaica—						
Finance—						
Special program—Economic assistance	25,000,000	1,375,000	1,375,000	25,000,000		
United Kingdom—						
Finance—						
The United Kingdom Financial Agreement Act, 1946	538,965,143	26,930,952		512,034,191	- 26,930,952	- 26,402,894
Deferred principal	94,990,863			94,990,863		
	633,956,006	*26,930,952*		*607,025,054*	*- 26,930,952*	*- 26,402,894*
Developing countries—						
External Affairs—Canadian International Development Agency—						
Special loan assistance	2,879,429,901	62,294,475	262,819,224	3,079,954,650	200,524,749	181,774,660
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	620,702,932	24,908,192	23,492,153	619,286,893	- 1,416,039	11,835,846
National Defence—						
North Atlantic Treaty Organization—						
Damage claims recoverable	2,160	126,881	156,927	32,206	30,046	- 55,602
Total	4,214,731,243	115,635,500	287,843,304	4,386,939,047	172,207,804	167,152,010

China

A loan to China was authorized under the Export Credits Insurance Act.

Greece

A non-interest bearing loan to Greece was authorized by PC 1932-2630. Parliamentary authority is required to write-off the balance.

Jamaica—Economic assistance

A loan has been made to the Government of Jamaica, to provide economic assistance. The maturity under the agreement is August 9, 1989. Interest at 11% per annum is payable annually on August 9. Up to August 9, 1989, the interest rate will be equal to the Crown corporations' 5 year borrowing rate.

The agreement, as amended in 1984, provides for the deferment of one-half of the interest due on August 9, 1984 and is repayable in semi-annual instalments over the period February 15, 1989 to August 15, 1993 and bears interest at a rate of 13.5% per annum.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the United Kingdom Financial Agreement Act, a credit of $1,250,000,000 was extended to the

Government of the United Kingdom which could have been drawn on at any time prior to December 31, 1951. The purpose of the credit was to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. No interest was payable prior to January 1, 1951. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2% per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

Developing countries—Special loan assistance

Special loan assistance is given to developing countries. During the year, additional loans were authorized by External Affairs Vote L45, Appropriation Acts No 1 and No 2, 1984-85.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985
	$	$	$	$
(*a*) 17 year term, 7 year grace period, non-interest bearing, with the final repayment in September 1997:				
Senegal	911,680		87,390	999,070
(*b*) 20 year term, 5 year grace period, 5% interest per annum, with final repayments between September 2000 and March 2001:				
Jamaica	4,499,073			4,499,073
Turkey	30,821,574			30,821,574
	35,320,647			*35,320,647*
(*c*) 25 year term, 5 year grace period, 6% interest per annum, with the final repayment in March 2001:				
Nigeria	1,061,289	87,500		973,789
(*d*) 30 year term, 7 year grace period, 3% interest per annum, with final repayments between March 1997 and September 2011:				
Barbados	17,553,990	343,241	766,186	17,976,935
Brazil	12,835,848	553,298	943,862	13,226,412
Chile	2,651,600	182,870		2,468,730
Colombia	19,895,817	782,609	873,042	19,986,250
Cuba	9,557,882	5,435		9,552,447
Dominican Republic	2,200,001			2,200,001
Egypt	50,000,000			50,000,000
Jamaica	33,123,346			33,123,346
Korea	564,789	21,723		543,066
Malaysia	13,078,977	714,426		12,364,551
Nigeria	887,969	53,258		834,711
Peru	340,970	3,353		337,617
Salvador, El	8,966,351		294,176	9,260,527
Trinidad	7,216,969	752,381	424,132	6,888,720
Turkey	9,850,000			9,850,000
	188,724,509	*3,412,594*	*3,301,398*	*188,613,313*
(*e*) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	3,304,624	171,939		3,132,685
(*f*) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2008:				
Thailand	761,654	16,667		744,987
(*g*) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2013 and March 2034:				
Algeria	52,203,349	35,635,151		16,568,198
Antigua	5,999,797	75,000		5,924,797
Argentina	625,333	18,666		606,667
Barbados	3,403,678	30,750	4,315,787	7,688,715
Belize	12,187,864			12,187,864
Bolivia	1,611,013	21,197		1,589,816
Brazil	742,431	20,913		721,518
Burma	8,304,901		1,301	8,306,202
Cameroun	106,936,495	256,095	24,758,056	131,438,456
Chile	3,352,727	98,062		3,254,665
Colombia	20,787,625	439,642		20,347,983
Congo-Brazzaville	21,376,421		594,352	21,970,773
Costa Rica	8,710,045		6,005,450	14,715,495
Dominica	1,838,883			1,838,883

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985
	$	$	$	$
Dominican Republic	8,619,789	182,290	547,750	8,985,249
East African Community[1]	47,402,298			47,402,298
Ecuador	11,513,234	304,919		11,208,315
Egypt	57,474,146		44,600	57,518,746
Gabon	1,335,988		652,603	1,988,591
Ghana	80,996,892	544,556	284,109	80,736,445
Grenada	850,000			850,000
Guatemala	3,704,411		275,000	3,979,411
Guyana	35,329,729		740,479	36,070,208
Honduras	14,914,412		16,713,510	31,627,922
India	613,654,610	10,403,878	64,369,940	667,620,672
Indonesia	186,016,866	1,900,087	21,126,534	205,243,313
Ivory Coast	49,040,386	277,470	11,733,698	60,496,614
Jamaica	43,505,567		8,015,437	51,521,004
Kenya	105,998,185	575,027	4,364,176	109,787,334
Madagascar	22,598,306		285,515	22,883,821
Malaysia	341,788	9,907		331,881
Malta	1,000,000	12,490		987,510
Mauritania	4,199,062			4,199,062
Mexico	92,841	2,772		90,069
Montserrat	683,815			683,815
Morocco	14,376,123	59,922	534,378	14,850,579
Nicaragua	5,511,088		5,043,413	10,554,501
Nigeria	45,080,555	445,384		44,635,171
Pakistan	551,880,836	4,722,547	28,240,880	575,399,169
Paraguay	659,873	19,996		639,877
Peru	5,221,512	3,728	104,144	5,321,928
Philippines	3,886,371			3,886,371
Salvador, El	1,200,000			1,200,000
St Lucia	532,927	3,092		529,835
St Vincent	1,145,000			1,145,000
Senegal	13,940,869	99,300	240,885	14,082,454
Sri Lanka	166,465,044	722,040	2,899,595	168,642,599
Swaziland	1,423,565			1,423,565
Thailand	33,747,453			33,747,453
Togo	16,571,216			16,571,216
Trinidad	3,661,482	114,236		3,547,246
Tunisia	126,291,475	1,593,969	998,293	125,695,799
Various Francophone[2]	1,677,258			1,677,258
Zaire	28,396,624	12,689	244,378	28,628,313
Zambia	74,968,055		8,188,202	83,156,257
Zimbabwe	15,355,285		3,065,396	18,420,681
	2,649,345,498	*58,605,775*	*214,387,861*	*2,805,127,584*
(*h*) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in March 2025:				
Algeria			40,635,162	40,635,162
(*i*) 55 year term, 15 year grace period, non-interest bearing, with the final repayment in September 2036:				
Egypt			4,407,413	4,407,413
	2,879,429,901	62,294,475	262,819,224	3,079,954,650

Note: grace period refers to interval to first repayment of principal.

[1] Joint project involving Kenya, Tanzania and Uganda.

[2] Joint project involving Mali and Senegal.

Similar assistance has been provided to developing countries by way of subscriptions to the capital of the International Development Association in the amount of $1,898 million, and loans to other international financial institutions in the amount of $1,188 million. These amounts are reported later in this section under the heading "International Organizations".

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

During the year, receipts and other credits included loan repayments of $22,984,192, while payments and other charges included loans of $9,321,257 and a valuation adjustment of $14,170,896 in respect of loans totalling $168,103,481 US. Interest of $27.1 million was received and credited to Non-tax revenue—Return on investments.

The loans bear interest at rates from 3.25% to 10.5% per annum, and are repayable over 6 to 22 years, with final instalments between April 1, 1985 and March 25, 2008.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the capital of the African Development Bank, the Asian Development Bank, the Caribbean Development Bank, the Inter-American Development Bank, the International Bank for Reconstruction and Development (i.e. World Bank), the International Development Association and the International Finance Corporation. It also includes loans and advances to other international organizations.

Capital subscriptions are made in part by the issuance of non-interest bearing, non-negotiable demand notes. The amounts advanced or loaned vary according to the needs of the organizations concerned, and the terms of the agreements.

The net position of the Government vis-à-vis the international organizations has been obtained by deducting from subscriptions, loans and advances, the non-interest bearing notes issued by Canada to these organizations. These notes, payable on demand, represent that portion of the investment by Canada in these organizations which has not yet been encashed by them. These notes are encashed subject to the financial requirements of these organizations.

Table 7.11 presents a summary of the balances and transactions for the subscriptions, loans and advances to international organizations.

TABLE 7.11

INTERNATIONAL ORGANIZATIONS

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Canada's subscriptions to the capital of the—						
African Development Bank	23,420,175		11,710,088	35,130,263	11,710,088	11,710,087
Less: notes payable		11,710,088	11,710,088			– 373,105
	23,420,175	*11,710,088*	*23,420,176*	*35,130,263*	*11,710,088*	*12,083,192*
Asian Development Bank	140,984,633		15,632,567	156,617,200	15,632,567	10,551,021
Less: notes payable	21,277,533	3,770,376	4,376,789	20,671,120	– 606,413	– 606,414
	119,707,100	*3,770,376*	*20,009,356*	*135,946,080*	*16,238,980*	*11,157,435*
Caribbean Development Bank	12,199,912		836,527	13,036,439	836,527	1,245,891
Less: notes payable	2,131,573		500,000	1,631,573	– 500,000	440,118
	10,068,339		*1,336,527*	*11,404,866*	*1,336,527*	*805,773*
Inter-American Development Bank	125,798,655		18,610,765	144,409,420	18,610,765	12,903,312
Less: notes payable	40,987,777	9,656,907	6,333,270	44,311,414	3,323,637	4,776,557
	84,810,878	*9,656,907*	*24,944,035*	*100,098,006*	*15,287,128*	*8,126,755*
International Bank for Reconstruction and Development	205,801,308		41,653,971	247,455,279	41,653,971	50,963,580
Less: notes payable	11,961,186	35,965,030	47,926,216		– 11,961,186	11,959,459
	193,840,122	*35,965,030*	*89,580,187*	*247,455,279*	*53,615,157*	*39,004,121*
International Development Association	1,730,088,061		167,700,000	1,897,788,061(1)	167,700,000	128,601,000
Less: notes payable	546,588,190	167,700,000	185,704,800	528,583,390	– 18,004,800	– 93,802,700
	1,183,499,871	*167,700,000*	*353,404,800*	*1,369,204,671*	*185,704,800*	*222,403,700*
International Finance Corporation	26,736,847		1,833,300	28,570,147	1,833,300	817,128
	1,642,083,332	*228,802,401*	*514,528,381*	*1,927,809,312*	*285,725,980*	*294,398,104*
International financial institutions	1,024,261,989	275,490	164,234,209	1,188,220,708(1)	163,958,719	172,589,828
Less: notes payable	529,821,917	136,770,002	66,109,966	600,481,953	70,660,036	131,034,643
	494,440,072	*137,045,492*	*230,344,175*	*587,738,755*	*93,298,683*	*41,555,185*
International Tin Council	4,500,000			4,500,000		
International Natural Rubber Agreement	5,981,756	744,229		5,237,527	– 744,229	791
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	24,351			24,351		
Customs Co-operation Council	6,309			6,309		
Food and Agriculture Organization	613,422			613,422		
General Agreement on Tariffs and Trade	14,508			14,508		
Intergovernmental Maritime Consultative Organization	1,617			1,617		
International Atomic Energy Agency	66,712	1,056		65,656	– 1,056	– 5,743
International Civil Aviation Organization	71,419			71,419		21,946
International Labour Organization	68,666			68,666		
Paris Union of the World Intellectual Property Organization	37,899		7,292	45,191	7,292	8,517
United Nations bonds	1,178,504	401,057	73,440	850,887	– 327,617	– 326,799
United Nations Educational, Scientific and Cultural Organization	630,715			630,715		– 49,804
United Nations organizations	3,574,878			3,574,878		– 249,140
World Health Organization	177,223			177,223		
	6,466,223	*402,113*	*80,732*	*6,144,842*	*– 321,381*	*– 601,023*
Total	2,153,471,383	366,994,235	744,953,288	2,531,430,436	377,959,053	335,353,057

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(1) The subscriptions to the Association and the loans to the international financial institutions are used to lend funds to developing countries at rates favourable to the borrowers. In addition, as described earlier in this section, under the heading "National Governments including Developing Countries", special loan assistance amounting to $3,080 million has also been provided to developing countries.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and External Affairs Vote L55, Appropriation Acts No 1 and No 2, 1984-85.

At year end, authority had been granted for the purchase of 4,200 paid-in shares and 12,600 callable shares. Instalment payments for the paid-in shares are to be made in non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, transactions included additional subscriptions in non-interest bearing demand notes.

As at March 31, 1985, Canada's instalment payments amounted to $35,130,263 for 2,520 paid-in shares. The 12,600 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $175,651,308.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L55, Appropriation Acts No 1 and No 2, 1984-85).

At year end, authority had been granted for the purchase of 11,110 paid-in shares and 81,433 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, transactions included additional subscriptions in cash and in non-interest bearing demand notes, and a valuation adjustment.

As at March 31, 1985, Canada's instalment payments amounted to $105,434,978 US for 8,740 paid-in shares and 9,480,000 Special Drawing Rights (SDRs) for 948 paid-in shares. These balances were translated into Canadian dollars at year-end closing rates of exchange ($1 US/$1.3636 Cdn and 1 SDR/1.35507 Cdn). The 81,433 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $439,147,591 US and 450,300,000 SDRs valued at $1,209,009,675 Cdn at year-end closing rates of exchange.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L55, Appropriation Act No 1 and No 2, 1984-85).

At year end, authority had been granted for the purchase of 1,585 paid-in shares and 5,355 callable shares. Canada may issue, as payment for shares purchased, pending cash requirements by the Bank, non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, a valuation adjustment transaction was made.

As at March 31, 1985, Canada's instalment payments amounted to $9,560,310 US for 1,585 paid-in shares. This balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3636 Cdn). The 5,355 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $32,300,021 US, valued at $44,044,309 Cdn at the year-end closing rate of exchange.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Vote L55, Appropriation Acts No 1 and No 2, 1984-85).

At year end, authority had been granted for the purchase of 9,982 paid-in shares and 115,220 callable shares. Instalment payments for the paid-in shares may be made in cash or in non-interest bearing, non-negotiable demand notes. These notes are deducted from subscriptions to show the net position of the Government vis-à-vis the Bank.

During the year, transactions included additional subscriptions in the form of non-interest bearing demand notes, and a valuation adjustment.

As at March 31, 1985, Canada's instalment payments amounted to $105,903,066 US for 8,768 paid-in shares. This balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3636 Cdn). The 115,220 callable shares are subject to call by the Bank under certain circumstances. Canada's commitment for callable shares has a current value of $1,389,948,405 US, valued at $1,895,333,645 Cdn at the year-end closing rate of exchange.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the Bretton Woods Agreements Act, and various appropriation acts. During the year, transactions included the fourth and fifth instalments in payment for 3,344 shares, and a valuation adjustment.

Canada has subscribed for 21,782 shares of the Bank of which 10% has been paid by cash and notes. The remaining 90% is represented by a guarantee subject to call by the Bank only when required, to meet obligations of the Bank for funds borrowed or loans guaranteed by it, and not for use by the Bank in its lending activities or for administrative expenses.

As at March 31, 1985, the foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3636 Cdn).

International Development Association

This account records Canada's subscriptions to the capital of the International Development Association, as authorized by the International Development Association Act, and various appropriation acts. The subscriptions to the Association, which is part of the World Bank Groups, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace).

During the year, transactions included additional subscriptions in the form of non-interest bearing, non-negotiable demand notes. These notes are deducted from the subscriptions to show the net position of the Government vis-à-vis the Association.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Groups, as authorized by various appropriation acts.

At year end, authority had been granted for the purchase of 20,952 paid-in shares.

During the year, a valuation adjustment transaction was made.

As at March 31, 1985, Canada's total instalment payments amounted to $20,952,000 US for 20,952 paid-in shares. This balance was translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3636 Cdn).

International financial institutions

This account records loans for assistance to international financial institutions, as authorized by the International Development (Financial Institutions) Assistance Act, the International Development (Financial Institutions) Continuing Assistance Act, and various appropriation acts (including External Affairs Votes L50 and L55, Appropriation Acts No 1 and No 2, 1984-85).

The balances and transactions for loans to various international financial institutions are as follows:

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985
	$	$	$	$
African Development Bank	4,593,896	125,000		4,468,896
African Development Fund	248,507,428		39,730,495	288,237,923
Less: notes payable	130,500,000	33,168,000	28,700,000	134,968,000
	118,007,428	*33,168,000*	*68,430,495*	*153,269,923*
Andean Development Corporation	5,000,000	124,990		4,875,010
Asian Development Bank—Special	27,027,000			27,027,000
Asian Development Fund	367,668,383		85,559,322	453,227,705
Less: notes payable	279,002,663	85,559,322	27,059,000	337,502,985
	88,665,720	*85,559,322*	*112,618,322*	*115,724,720*
Caribbean Development Bank—Agricultural Development Fund	8,600,000			8,600,000
Caribbean Development Bank—Commonwealth Caribbean Regional	5,104,400		350,000	5,454,400
Caribbean Development Bank—Special	36,025,575		7,159,780	43,185,355
Less: notes payable	6,469,895	6,070,655		12,540,550
	29,555,680	*6,070,655*	*7,159,780*	*30,644,805*
Central American Bank for Economic Integration	2,384,279	25,500		2,358,779
Inter-American Development Bank—Fund for Special Operations	237,830,936		28,724,787	266,555,723
Less: notes payable	71,849,359	11,972,025	10,350,966	73,470,418
	165,981,577	*11,972,025*	*39,075,753*	*193,085,305*
International Bank for Reconstruction and Development	25,522,000		1,750,000	27,272,000
International Fund for Agriculture Development	42,000,000			42,000,000
Less: notes payable	42,000,000			42,000,000
International Monetary Fund	13,998,092		959,825	14,957,917
	494,440,072	137,045,492	230,344,175	587,738,755

International Tin Council

This account records Canada's subscriptions to the International Tin Council, as authorized by previous appropriation acts. The subscriptions are for the investment in the buffer stock previously established and carried forward under the Sixth International Tin Agreement.

International Natural Rubber Agreement

This account records Canada's contributions to the financing of the natural rubber buffer stock, as authorized by a previous appropriation act. Pursuant to the International Natural Rubber Agreement, 1979, Canada is committed to participate in the funding of the rubber buffer stock up to $12,500,000.

During the year, Canada received a refund of $744,229 as a result of an adjustment to contributions required from participating members.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

During the year, an additional advance to the working capital fund of the Paris Union of the World Intellectual Property Organization was authorized by External Affairs Vote L12b, Appropriation Act No 3, 1984-85.

During the year, Canada made a payment of 14,451 Swiss Francs valued at $7,292 Cdn to the Paris Union of the World Intellectual Property Organization. In addition, Canada received a refund of $800 US valued at $1,056 Cdn from the International Atomic Energy Agency.

This account also records payments and the balance outstanding on United Nations bonds purchased by the Canadian Government in September 1962. The bonds yield interest at the rate of 2% per annum, and are repayable over 25 years by annual instalments in amounts from 3.1% to 5.1% of the amount subscribed. During the year, Canada's investment of $923,520 US as at April 1, 1984, was reduced by a payment of $299,520 US valued at $401,057 Cdn. Payments and other charges amounting to $73,440 represent a valuation adjustment of Canada's foreign investment of $624,000 US translated into Canadian dollars at the year-end closing rate of exchange ($1 US/$1.3636 Cdn).

VETERANS' LAND ACT FUND ADVANCES

Advances have been made, under Parts I and III of the Veterans' Land Act, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security and, under Part II of the Act, for the purchase, subdivision and development of land, and for progress payments to veterans during construction and completion of unfinished houses, after termination of construction contracts, etc. On completion of the construction contract for each house, Canada Mortgage and Housing Corporation will place or arrange to have placed, a mortgage on the property and will reimburse the Fund the full cost of that property. The total amount authorized to be outstanding at any time is $605,000,000.

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. The allowance for conditional benefits account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the Veterans' Land Act. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Table 7.12 summarizes the balances and transactions for advances to the Veterans' Land Act Fund.

TABLE 7.12

VETERANS' LAND ACT FUND

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
	$	$	$	$	$	$
Veterans' Land Act Fund—						
Advances	227,006,222	44,831,382	11,145,766	193,320,606	– 33,685,616	– 34,639,623
Less: allowance for conditional benefits	3,093,466	2,600,000	4,735,623	957,843	– 2,135,623	– 3,373,779
Total	223,912,756	47,431,382	15,881,389	192,362,763	– 31,549,993	– 31,265,844

JOINT AND MIXED ENTERPRISES

Joint and mixed enterprises are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records the Government's loans, investments and advances to such entities.

Table 7.13 presents a summary of the balances and transactions for the various types of loans, investments and advances to joint and mixed enterprises.

TABLE 7.13

JOINT AND MIXED ENTERPRISES

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (-) 1985	Net increase or decrease (-) 1984
	$	$	$	$	$	$
Canada Development Corporation—Regional Industrial Expansion	322,000,000			322,000,000		
Canarctic Shipping Company Limited—Transport						
Cooperative Energy Corporation—Energy, Mines and Resources	58,073,489	269,489		57,804,000	- 269,489	184,544
Lower Churchill Development Corporation—Energy, Mines and Resources	14,750,000			14,750,000		
Newfoundland and Labrador Development Corporation Limited—Regional Industrial Expansion—						
Capital stock	200			200		
Loans	25,000,000			25,000,000		
	25,000,200			*25,000,200*		
N.S. Holdco Limited—Fisheries and Oceans—						
Capital stock	10,000,000		17,500,000	27,500,000	17,500,000	10,000,000
Advance			3,000,000	3,000,000	3,000,000	
	10,000,000		*20,500,000*	*30,500,000*	*20,500,000*	*10,000,000*
125459 Canada Limited—Fisheries and Oceans			90,775,000	90,775,000	90,775,000	
Société Inter-Port de Québec—Regional Industrial Expansion	400			400		
Telesat Canada—Communications	30,000,000			30,000,000		
Total	459,824,089	269,489	111,275,000	570,829,600	111,005,511	10,184,544

Canada Development Corporation

The Corporation was established by the Canada Development Corporation Act, to assist in the creation or development of businesses, resources, properties and industries in Canada. The Minister of Finance may subscribe to purchase and hold shares of the Corporation for the Government of Canada.

The Government has purchased, pursuant to Section 35 of the Act, 30,711,990 no par value common shares.

The Government's holding of shares represents 83.6% of the common shares outstanding, and 47.3% of the voting rights.

On June 27, 1985, legislation respecting the reorganization of Canada Development Corporation (CDC) was first introduced in the House of Commons and as of September 16, 1985, such legislation had not been passed. This legislation authorizes the sale of CDC's common shares held by the Government subject to its terms and conditions. Subsequent to the year end, 23,000,000 common shares, at a unit price of $11.50, were subscribed by the public.

Canarctic Shipping Company Limited

In 1977-78, 305,996 common shares of Canarctic Shipping Company Limited having a total value of $305,996, and representing 51% of the common shares outstanding, were purchased and charged to budgetary expenditure (Transport Vote 10—Marine operating expenditures).

Cooperative Energy Corporation

The Corporation was established under the Cooperative Energy Act, to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry. The Corporation is a holding company whose shareholders are the participating co-operatives and the Government of Canada.

The Minister of Energy, Mines and Resources may subscribe for, acquire and hold shares and equity debentures of the Corporation for the Government of Canada. For that purpose, the Government of Canada may provide, over the next three years, up to $100,000,000 to match investment funds contributed by participating co-operative organizations.

The Government's investment in the capital of the Corporation, as authorized by the Cooperative Energy Act, is recorded in this account and is made up of:

	March 31, 1985
	$
Equity debentures	3,075,900
57,804 class B shares	5,780,400
489,477 class D shares	48,947,700
	57,804,000

The equity debentures pay 6% interest per year, payable every December 31. As of March 31, 1985, the Government received 454,547 class C shares at $1 each in lieu of cash for the interest due on the equity debentures. These class C shares are not recorded in the accounts of Canada.

Lower Churchill Development Corporation

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydro-electric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49% of the shares of the Lower Churchill Development Corporation.

The Government has purchased 1,475 class A shares, representing 49% of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro.

Newfoundland and Labrador Development Corporation Limited

Capital stock

The Government has purchased 200 ordinary $1 par value shares of Newfoundland and Labrador Development Corporation Limited, in accordance with an agreement between Canada and Newfoundland pursuant to Section 8(3)(c) of the Special Areas Act. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Newfoundland.

Loans

Loans have been made to provide financing and other services to small and medium-sized businesses in Newfoundland.

The loans bear interest at rates from 8.375% to 18.375% per annum, and are repayable at the end of 10 years, with final repayments between April 13, 1987 and March 31, 1992.

N.S. Holdco Limited

The Atlantic Fisheries Restructuring Act authorizes the investment and the provision of financial assistance for the restructure of fishery enterprises to help Atlantic fisheries become more viable, competitive and privately-owned.

Capital stock

During the year, the Government purchased 3,500 class AA-1 preferred shares and 14,000 senior class 1 preferred shares of N.S. Holdco Limited for $3,500,000 and $14,000,000, respectively. N.S. Holdco Limited is the Nova Scotia—based holding company for the federal equity investment in National Sea Products of Halifax, Nova Scotia that was formed from restructuring National Sea Products Limited and HB Nickerson and Sons Limited. The Company issued 3,500 common voting shares without nonimal or par value which are held in proportion to the class AA-1 preferred shares.

As at March 31, 1985, the Government owns 31% of the issued common voting shares and 25% of the issued preferred non-voting shares of N.S. Holdco Limited. The balance of the shares is owned by the Bank of Nova Scotia.

Advance

During the year, the Government advanced $3,000,000 to N.S. Holdco Limited to permit the reimbursement to the Bank of Nova Scotia of costs associated with the restructure of National Sea Products Limited ans HB Nickerson and Sons Limited. In exchange for the amount advanced, the Government is to receive preferred shares of N.S. Holdco Limited.

As at March 31, 1985, the amount advanced was still being held in trust by N.S. Holdco Limited pending final settlement of the refinancing agreement between National Sea Products Limited and HB Nickerson and Sons Limited. The Government will take possession of the preferred shares of N.S. Holdco Limited once this agreement is achieved.

125459 Canada Limited

The Atlantic Fisheries Restructuring Act authorizes the investment and the provision of financial assistance for the restructure of fishery enterprises to help Atlantic fisheries become more viable, competitive and privately-owned.

During the year, the Government purchased 90,775 class AA preferred shares of 125459 Canada Limited for $90,775,000. 125459 Canada Limited is the Newfoundland-based holding company for the federal equity investment in Fishery Products International Limited that was formed from restructuring Fishery Products, The Lake Group, John Penney and Sons, and TJ Hardy Co. The Company issued 908 common voting shares which are held in proportion to the class AA preferred shares.

As at March 31, 1985, the Government owns 61.9% of the issued voting shares. The balance of the issued voting shares is owned by the Government of Newfoundland—25.9% and the Bank of Nova Scotia—12.2%.

Société Inter-Port de Québec

The Government has purchased 400 fully paid capital shares of the Société Inter-Port de Québec at $1 per share, under the authority of the Minister of Regional Industrial Expansion. This represents 40% of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

Telesat Canada

The Government has purchased 3,000,000 common shares of Telesat Canada for $10 per share, for $30,000,000. This investment represents 49.99% of the shares outstanding.

MISCELLANEOUS

This group records loans, investments and advances not classified elsewhere.

Table 7.14 presents a summary of the balances and transactions for the various types of miscellaneous loans, investments and advances.

TABLE 7.14

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (-) 1985	Net increase or decrease (-) 1984
	$	$	$	$	$	$
Loans and accountable advances—						
External Affairs—						
Personnel posted abroad	6,962,726	7,959,883	9,049,833	8,052,676	1,089,950	1,230,042
Posts abroad	5,731,335	363,934,727	365,177,932	6,974,540	1,243,205	- 5,292,601
	12,694,061	*371,894,610*	*374,227,765*	*15,027,216*	*2,333,155*	*- 4,062,559*
National Defence—						
Imprest accounts, standing advances and authorized loans	25,325,664	150,991,259	159,609,462	33,943,867	8,618,203	1,474,534
Regional Industrial Expansion—						
Personnel posted in Canada	1,563			1,563		- 62,798
Supply and Services—						
Miscellaneous departmental accountable advances	5,347,383	5,471,375	4,957,846	4,833,854	- 513,529	358,434
Treasury Board—						
Miscellaneous departmental accountable imprest and standing advances	11,608,528	10,017,796	11,248,463	12,839,195	1,230,667	752,759
Total loans and accountable advances	54,977,199	538,375,040	550,043,536	66,645,695	11,668,496	- 1,539,630
Other miscellaneous—						
Agriculture—						
Construction of multi-purpose exhibition buildings	23,172,416	617,257		22,555,159	- 617,257	- 512,196
Communications—						
Cultural property	4,920	1,000		3,920	- 1,000	4,920
Employment and Immigration—						
Assisted passage scheme	48,532,665	13,178,508	19,471,514	54,825,671	6,293,006	3,130,143
Energy, Mines and Resources—						
Hydro-Quebec Research Institute	14,308,962	1,031,519		13,277,443	- 1,031,519	
External Affairs—						
Development of export trade (loans administered by the Export Development Corporation)	187,506,678	9,671,840	166,396,258	344,231,096	156,724,418	103,244,923
Finance—						
Ottawa Civil Service Recreational Association	329,329	21,904		307,425	- 21,904	- 264,736
Saint John Harbour Bridge Authority	10,908,257	151,783	930,990	11,687,464	779,207	688,007
Town of Oromocto	19,649	7,520		12,129	- 7,520	- 7,096
Town of Oromocto Development Corporation	411,016	62,744		348,272	- 62,744	- 59,540
	11,668,251	*243,951*	*930,990*	*12,355,290*	*687,039*	*356,635*
Fisheries and Oceans—						
Canadian producers of frozen groundfish	678,244	19,365		658,879	- 19,365	- 37,473
Groundfish processors	192,889			192,889		- 155,514
Haddock fishermen	1,430,176	24,195		1,405,981	- 24,195	- 5,343
	2,301,309	*43,560*		*2,257,749*	*- 43,560*	*- 198,330*

TABLE 7.14

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
	$	$	$	$	$	$
Indian Affairs and Northern Development—						
British Yukon Railway Company	5,000,000	250,000		4,750,000	– 250,000	
Canadian Arctic Producers Co-operative Limited—						
Capital stock	236,000	236,000			– 236,000	
Loans	141,725	18,734		122,991	– 18,734	– 18,873
	377,725	*254,734*		*122,991*	*– 254,734*	*– 18,873*
Chippewa Band of Kettlepoint	65,000			65,000		
Council for Yukon Indians	2,836,787		969,969	3,806,756	969,969	912,063
Eskimo loan fund	3,821,498	1,108,391	181,248	2,894,355	– 927,143	– 626,762
Indian economic development	44,704,340	3,665,783	5,466,499	46,505,056	1,800,716	532,534
Indian housing assistance	4,578,838	827,708	737,614	4,488,744	– 90,094	– 457,397
Indians and Inuit of Quebec	3,500,000	3,500,000			– 3,500,000	
Inuvialuit Development Corporation	9,675,000	9,675,000			– 9,675,000	
Native claimants	64,427,596	962,193	14,128,840	77,594,243	13,166,647	14,006,112
	138,986,784	*20,243,809*	*21,484,170*	*140,227,145*	*1,240,361*	*14,347,677*
Labour—						
Provincial workmen's compensation boards	4,267,000		248,000	4,515,000	248,000	100,000
National Defence—						
Canadian Forces housing projects	16,170,865	672,369		15,498,496	– 672,369	– 511,336
Public Works—						
Burgeo Leasing Limited	166,245	8,648		157,597	– 8,648	– 7,900
Eurocan Pulp and Paper Co Ltd	1,575,000	225,000		1,350,000	– 225,000	– 225,000
Oil refinery terminal wharf at Come-by-Chance, Newfoundland	19,311,904			19,311,904		5,104,215
Sydney Steel Corporation	5,218,162			5,218,162		
	26,271,311	*233,648*		*26,037,663*	*– 233,648*	*4,871,315*
Regional Industrial Expansion—						
Canadian defence industry	27,521,057	4,975,680		22,545,377	– 4,975,680	– 9,454,512
Canadian manufacturers of automotive products	1,234,000	1,234,000			– 1,234,000	– 54,000
Company stock option						
Consolidated Computer Incorporated	12,395,998			12,395,998		
Enterprise development program	20,296,131	316,667		19,979,464	– 316,667	4,224,572
Footwear and tanning industries adjustment program	127,113	47,044		80,069	– 47,044	– 587,387
Industrial and regional development program	975,000		275,000	1,250,000	275,000	975,000
Kennedy Round agreement	952,096			952,096		– 7,714
Pharmaceutical industry development assistance program	6,000	6,000			– 6,000	– 33,000
Radio Engineering Products Limited	1,000,000			1,000,000		
	64,507,395	*6,579,391*	*275,000*	*58,203,004*	*– 6,304,391*	*– 4,937,041*
Solicitor General—						
Parolees	16,011	28,137	31,457	19,331	3,320	6,078
Supply and Services—						
Defence production loan account	1,724,007			1,724,007		
Transport—						
Coast Ferries Limited	100,000			100,000		
Corporation of the City of Montreal	723,445	81,107		642,338	– 81,107	– 78,649
Hamilton Harbour Commissioners	1,357,769	191,496		1,166,273	– 191,496	– 1,707,424
Lakehead Harbour Commission	418,863	64,202		354,661	– 64,202	– 59,681
Port Alberni Harbour Commission	1,093,077	114,539		978,538	– 114,539	– 106,506
	3,693,154	*451,344*		*3,241,810*	*– 451,344*	*– 1,952,260*
Veterans Affairs—						
Commonwealth War Graves Commission	55,686	4,812		50,874	– 4,812	780
Account without current transactions						– 70,326
Total other miscellaneous	543,187,414	53,001,145	208,837,389	699,023,658	155,836,244	117,880,982
Total	598,164,613	591,376,185	758,880,925	765,669,353	167,504,740	116,341,352

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments. The purposes of the account were extended to include loans and advances to locally-engaged staff abroad including their dependants, for medical expenses.

During the year, the total amount authorized to be outstanding at any time was increased to $14,500,000 by External Affairs Vote L13c, Appropriation Act No 4, 1984-85.

The closing balance consists of loans to employees, $6,595,835; advances for medical expenses, $551,070; and, security and other deposits under Foreign Service Directives, $905,771.

The loans bear interest at rates from 10% to 18.375% per annum, and are repayable over 4 years, with final instalments between April 1, 1985 and June 30, 1989.

Posts abroad

Non-interest bearing advances have been made for interim financing of expenditures at posts abroad, pending distribution to appropriations of this and other departments.

During the year, the total amount authorized to be oustanding at any time was increased to $30,000,000 by External Affairs Vote L14c, Appropriation Act No 4, 1984-85.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (*a*) public funds imprest and public funds advance accounts; (*b*) standing advances; (*c*) authorized loans and advances to employees posted abroad; and, (*d*) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is $60,000,000.

Personnel posted in Canada

This account records imprest bank account advances made to regional offices.

The total amount authorized to be outstanding at any time is $1,950,000.

Miscellaneous departmental accountable advances

The closing balance reflects amounts outstanding in the hands of departments, Government agencies and individuals, at year end, to be expended in the following year.

Miscellaneous departmental accountable imprest and standing advances

This account is operated to provide standing travel advances, petty cash and imprest bank account advances, to federal Government departments and agencies.

The total amount authorized to be outstanding at any time is $17,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multipurpose exhibition buildings.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable over 27 to 30 years, bearing interest at rates from 7.432% to 9.684% per annum, with final instalments between May 31, 2002 and May 1, 2008, $19,144,290;

(*b*) repayable over 18 to 26 years, bearing interest at rates from 7.266% to 9.515% per annum, with final instalments between December 31, 1992 and February 15, 2006, $2,545,294; and,

(*c*) repayable over 10 to 15 years, bearing interest at rates from 7.613% to 8.766% per annum, with final instalments between May 1, 1988 and August 1, 1994, $865,575.

Cultural property

Loans may be made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the Cultural Property Export and Import Act, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

During the year, additional loans were authorized by Communications Vote L20, Appropriation Acts No 1 and No 2, 1984-85. The total loan authority is $10,000 per year.

The loan bears interest at the rate of 10.875% per annum, and is repayable over 5 years, with the final instalment on September 30, 1988.

Assisted passage scheme

Section 121 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $60,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1985 and April 1, 1990, $8,978,957; and,

(*b*) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1985 and April 1, 1990, $45,846,714.

Hydro-Quebec Research Institute

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates from 7.187% to 7.937% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on March 25, 1999.

Development of export trade

Pursuant to Section 31 of the Export Development Act, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

The loans bear interest at rates from 8.25% to 9.5% per annum, and are repayable over 5 to 12 years, with final instalments between April 15, 1985 and April 15, 1995.

During the year, receipts and other credits included loan repayments of $11,595,840, while payments and other charges included loans of $140,411,746, guarantees and insurance claim payments of $7,298,094 and a valuation adjustment of $18,686,417 in respect of loans totalling $247,090,790 US. Interest of $17.9 million was received and credited to Non-tax revenue—Return on investments.

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The loans bear interest at rates from 4.25% to 5.375% per annum, and are repayable in equal semi-annual instalments over 25 and 45 years, with final instalments between September 30, 1990 and September 30, 2005.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year. The advances bear interest at rates from 5% to 18.375% per annum.

Advances made to the Authority to meet payments on Municipal Development and Loan Board loans and/or Canada Ports Corporation loans, have also been charged to this account. During the year, the total amount of loans authorized was increased to $12,085,000 by Finance Vote L20, Appropriation Acts No 1 and No 2, 1984-85.

Town of Oromocto

Loans have been made to the Town of Oromocto, New Brunswick, to provide capital assistance.

The remaining loan bears interest at the rate of 5.875% per annum, and is repayable in equal semi-annual instalments over 20 years, with the final instalment on June 1, 1986.

Town of Oromocto Development Corporation

Loans have been made to the Town of Oromocto Development Corporation, for housing projects in the Town of Oromocto, New Brunswick. The total loan authority is $1,250,000.

The loans bear interest at rates of 5% and 5.75% per annum, and are repayable in equal semi-annual instalments over 30 years, with final instalments between November 15, 1988 and February 15, 1992.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories. The total loan authority is $5,500,000.

The loans bear interest at the rate of 13% per annum, and are repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e. prices to primary producers, at the 1966-68 level. The total loan authority is $6,000,000. The loans bore interest at the rate of 8.75% per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1984.

Loans, in the amount of $3,000,000, have also been made to ice affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bear interest at rates from 8% to 10% per annum, and are repayable in equal annual instalments over 7 years, with the final instalment in December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is $1,650,000.

The loans bear interest at the rate of 8% per annum, and are repayable in equal annual instalments over 4 years, with the final instalment in 1979. The Department of Justice is proceeding with legal action to recover the loans.

British Yukon Railway Company

A loan has been made to the British Yukon Railway Company, for the Whitepass and Yukon Railway, to maintain and improve the rail service of the Yukon Territory.

The loan is non-interest bearing, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2003. Instalments in arrears bear interest at the rate established by the Minister of Finance for loans to Crown corporations in effect on the day the instalment is payable.

Canadian Arctic Producers Co-operative Limited

Capital stock

The Government's investment in the capital of the Corporation was recorded in this account.

During the year, Indian Affairs and Northern Development Vote 21c, Appropriation Act No 4, 1984-85, authorized the write-off of $406,465 ($170,465 included in the Eskimo loan fund account) representing the value of shares of the Canadian Arctic Producers Co-operative Limited. These shares were transferred in 1982-83 to Canadian Arctic Producers Co-operative Limited, pursuant to Section 52 of the Financial Administration Act.

Loans

In 1971-72, a loan of $250,000 was issued to Canadian Arctic Producers Co-operative Limited. The loan bears interest at the rate of 7% per annum, and is repayable in monthly instalments, with the final instalment on June 30, 1990.

Chippewa Band of Kettlepoint

A non-interest bearing loan has been made to the Chippewa Band of Kettlepoint, to purchase Lots 60 and 61 in Lake Road, West Concession, in the Township of Bosanquet, County of Lambton, Ontario. Repayment of this loan will be negotiated with the Band.

Council for Yukon Indians

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indians land claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L55, Appropriation Acts No 1 and No 2, 1984-85.

The loans are repayable in full upon settlement of land claims, and are non-interest bearing before an Agreement-in-Principle for the settlement of a claim is reached.

Eskimo loan fund

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Eskimos, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is $7,072,000.

Included in the balance of loans outstanding as at April 1, 1984 was an investment of $170,465 in Canadian Arctic Producers Co-operative Limited (see the Canadian Arctic Producers Co-operative Limited account). This investment was written-off by Indian Affairs and Northern Development Vote 21c, Appropriation Act No 4, 1984-85.

The loans bear interest at rates from 5% to 21% per annum, and are repayable over 1 to 15 years, with final instalments between April 1, 1985 and March 31, 1998.

Indian economic development

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is $70,000,000.

The loans bear interest at rates from 5% to 21% per annum, and are repayable over 1 month to 15 years, with final instalments between April 1, 1985 and March 31, 1999.

Indian housing assistance

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is $20,000,000.

The loans are non-interest bearing, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10% per annum for up to 10 years.

During the year, repayments included forgiveness of $688,630, pursuant to Northern Affairs and National Resources Vote L51a, Appropriation Act No 9, 1966.

Indians and Inuit of Quebec

Loans were made to Indians and Inuit of Quebec, to meet legal and other related costs in their court action concerning the James Bay Hydro Project.

During the year, the loans were repaid in full.

Inuvialuit Development Corporation

Non-interest bearing loans were made in support of the Agreement-in-Principle for comprehensive land claims settlement.

During the year, the loans were repaid in full.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Vote L50, Appropriation Acts No 1 and No 2, 1984-85.

The terms and conditions of the loans are as follows:

(*a*) loans made before an Agreement-in-Principle for the settlement of a claim is reached are non-interest bearing;

(*b*) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

(*c*) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 1995, whichever date is earlier.

Provincial workmen's compensation boards

This account is operated under the authority of Section 3(4) of the Government Employees Compensation Act, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workmen's compensation boards (except Quebec) is not to exceed three months' disbursements for compensation. The present limit for advances to the Province of Quebec is $1,100,000.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4% to 5.75% per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 1996 and November 1, 2010.

Burgeo Leasing Limited

Loans have been made to Burgeo Leasing Limited, for the construction of an extension to the wharf at Burgeo, Newfoundland. The total loan authority is $240,000.

The loans bear interest based on the composite rate of 7.147% per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on September 1, 1996.

Eurocan Pulp and Paper Co Ltd

Loans have been made to Eurocan Pulp and Paper Co Ltd, for the construction of a marine terminal at Kitimat, British Columbia. The total loan authority is $4,500,000.

The loans bear interest at rates from 7.062% to 7.812% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on March 31, 1991.

Oil refinery terminal wharf at Come-by-Chance, Newfoundland

Loans have been made for the construction of an oil refinery terminal wharf at Come-by-Chance, Newfoundland. The total loan authority is $28,200,520.

The loans bear interest at the rate of 1.803% per quarter, and are repayable in equal quarterly instalments over 15 years, with the final instalment on March 1, 1990. The instalments are in arrears since January 1, 1976. Parliamentary authority is required to write-off the balance.

Sydney Steel Corporation

Loans have been made to Sydney Steel Corporation, for the construction of wharf facilities at Sydney, Nova Scotia. The total loan authority is $6,000,000.

The loans bear interest at the rate of 9.078% per annum, and are repayable in equal annual instalments over 20 years, with the final instalment on June 12, 1998. The instalments are in arrears since June 1, 1979. Parliamentary authority is required to write-off the balance.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization. Advances shall not exceed one-half of the cost of the acquisition of new equipment to defence industry.

The advances are non-interest bearing, and are repayable over 1 to 10 years, with final instalments between April 1, 1985 and June 1, 1986.

Canadian manufacturers of automotive products

Loans were made to assist manufacturers of automotive products in Canada, including material suppliers and tooling manufacturers, affected by the Canada-United States Agreement on Automotive Products, to adjust and expand their production, such loans to be made for the purpose of acquisition, construction, installation, modernization, development, conversion and expansion of land, buildings, equipment, facilities or machinery, and for working capital.

During the year, the loans were repaid in full.

Company stock option

This account records the purchase by the General Adjustment Assistance Board and the Enterprise Development Board, on behalf of Her Majesty in right of Canada, of the capital stock of a company in order to exercise a stock option in such company that has been taken by the Board in connection with the provision of a loan, or of insurance of a loan or a letter of credit made or issued to the company in accordance with the General Adjustment Assistance Regulations, the Automotive Manufacturing Assistance Regulations, or under the Enterprise Development Program, where, in the opinion of a Board established pursuant to Section 7 of the Department of Regional Industrial Expansion Act:

(i) the value of the capital stock of the company has increased as a result of the assistance provided and the stock option should be exercised, in order to permit Her Majesty in right of Canada to benefit from the increased value of the capital stock of the company; or,

(ii) the stock option should be exercised, to protect the Crown's interest in respect of the loan made or insurance provided; and,

to authorize the sale or other disposition of any capital stock so acquired.

During the year, additional purchases were authorized by Regional Industrial Expansion Vote L25, Appropriation Acts No 1 and No 2, 1984-85.

Consolidated Computer Incorporated

In 1981-82, the Government disposed of its interest in Consolidated Computer Incorporated. The sum of $100,000 was received from Nabu Manufacturing Corporation in consideration of the transfer to it of debentures obtained by the Government as a result of paying off certain loans incurred by Consolidated Computer Incorporated. Now that the above transaction is completed, authority will be requested to delete the Government's investment in the Company from the accounts of Canada.

Enterprise development program

This account records loans to:

(*a*) a person engaged in a manufacturing or processing activity in Canada where, in the opinion of the Enterprise Development Board, such loan is required for the purpose of:

- (i) restructuring operations in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; or,
- (ii) adjusting to changes in conditions affecting access to foreign markets which are attributable to the imposition by a country other than Canada of an import surtax or to the taking by such country of other actions having the same effect;

(*b*) a person in respect of whom the Board has authorized the provision of insurance of a loan not exceeding $200,000 where, in the opinion of the Board, such loan is required for the purpose of preventing a serious delay in implementing a restructuring program;

(*c*) a person who has previously obtained assistance in accordance with the Automotive Manufacturing Assistance Regulations, the Pharmaceutical Industry Incentives Development Assistance Regulations or the Footwear and Tanning Industries Assistance Regulations or under the Enterprise Development Program or to any trustee or receiver authorized by law to carry on the business of such person or manufacturer where, in the opinion of the Board, such loan is required for the purpose of protecting the Crown's interest in the assets securing a loan previously made or a loan or letter of credit previously insured, where such a person is unable to obtain sufficient financing on reasonable terms from other sources for such purposes;

(*d*) a person in Canada engaged or about to engage in the tanning or in the manufacture of footwear who, in the opinion of the Board, requires assistance to establish or restructure his operations in order to meet international competition;

(*e*) a person engaged or about to engage in a manufacturing, processing or other commercial activity, for the purpose of promoting the establishment, growth, efficiency or international competitiveness of Canadian industry, and to foster the expansion of Canadian trade; and,

(*f*) a person who has previously obtained assistance under a program of assistance to industry, or any trustee or receiver authorized by law to carry on the business of such person for the purpose of protecting the Crown's interest resulting therefrom.

The loans bear interest at rates from 8.375% to 9.333% per annum, and are repayable over 5 to 20 years, with final instalments between April 15, 1985 and December 1, 1998.

Footwear and tanning industries adjustment program

Loans have been made under the footwear and tanning industries adjustment program, to assist persons in Canada engaged or about to engage in the tanning or in the manufacture of footwear, who have been determined by the General Adjustment Assistance Board to be eligible for assistance to establish or restructure their operations, in order to meet international competition.

The loans bear interest at rates from 8.7% to 10% per annum, and are repayable over 5 to 9 years, with final instalments between April 1, 1985 and December 1, 1989.

This loan program has been superceded by the Enterprise Development Program, and no further loans will be made.

Industrial and regional development program

Loans have been made to firms and industries to help them adjust to changing competitive conditions and to produce new, more viable and competitive products and services.

During the year, loans were authorized by Regional Industrial Expansion Vote L30, Appropriation Acts No 1 and No 2, 1984-85.

The loans bear interest at the rate of 12.625% per annum, and are repayable between January 1, 1989 and December 31, 1998.

Kennedy Round agreement

Loans have been made under the Adjustment Assistance Program related to the Kennedy Round agreement, to assist manufacturers in Canada who have been determined by a board established pursuant to Section 7 of the Department of Regional Industrial Expansion Act: (*a*) to be seriously injured or threatened with serious injury by reason of increased imports attributable to Kennedy Round tariff reductions made by Canada, resulting in exceptional problems of adjustment; (*b*) to be unable to obtain sufficient financing on reasonable terms from other sources, for purposes of making the necessary adjustment; (*c*) to require such loans in order to adapt efficiently to competition from goods imported at such prices, in such quantities or under such conditions as to cause or threaten serious injury; and, (*d*) to be unable to obtain sufficient financing on reasonable terms from other sources for such purposes. The category of persons eligible for loans also includes a manufacturer or other person in Canada:

(*a*) in respect of whom the General Adjustment Assistance Board has authorized the provision of insurance pursuant to Industry, Trade and Commerce Vote 30c, Appropriation Act No 1, 1968, of a loan therein described for an amount not exceeding $200,000; and,

(*b*) who, in the opinion of the Board, requires such loan to prevent serious delay in implementing the restructuring program approved by the Board.

The loans bear interest only if the borrower realizes a profit, and are repayable over 17 years, with the final instalment on March 1, 1990. Parliamentary authority is required to write-off the balance.

This loan program has been superceded by the Enterprise Development Program and consequently no further loans will be made.

Pharmaceutical industry development assistance program

Loans were made, under the pharmaceutical industry development assistance program, to companies in Canada, for the purpose of improving their ability to manufacture and market lower-priced prescription drugs at competitive prices, through reorganization of any of their operation of manufacturing, distribution and research, and who were unable to obtain sufficient financing on reasonable terms from other sources for such purposes.

During the year, the loans were repaid in full.

Radio Engineering Products Limited

Loans have been made to Radio Engineering Products Limited, to provide working capital in order that it might remain viable and complete certain production.

Radio Engineering Products Limited was indebted to Revenue Canada for tax arrears of some $3,500,000, and to the Department of Regional Industrial Expansion for approximately $400,000 under the Defence Industry Productivity Program. At the time of the loans, the Government had acquired control of the Company. In November of 1975, the Company declared bankruptcy and the assets were subsequently disposed of.

These loans are in default since 1974-75. Parliamentary authority is required to write-off the balance.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is $50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling $10,484 were forgiven pursuant to Solicitor General Vote L103b, Appropriation Act No 1, 1969. These loans were initially recorded in 1981-82, 1982-83, 1983-84 and 1984-85.

Defence production loan account

This account was established under Section 15.1 of the Defence Production Act, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 15.2 of the Defence Production Act stated that the aggregate of expenditures charged to the Defence production revolving fund (budgetary account), and to this account, shall not at any time exceed by more than $100,000,000 the aggregate of amounts:

(*a*) received from the sale or disposition of materials, substances or defence supplies;

(*b*) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;

(*c*) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence production revolving fund; and,

(*d*) received in repayment of a loan or advance previously charged to this account.

A repayment of $1.7 million owed to this account by CAE Aircraft is in dispute concerning the date when repayment is due. Legal counsel is of the opinion that no loss to the Government will be incurred.

Coast Ferries Limited

A loan was made to the Corporation, for working capital purposes.

The loan bears interest at an annual rate equal to the rate established by the Minister of Finance in respect of Crown corporations' borrowings. The loan was due April 1, 1978. No interest and no repayment have been received since the loan was made.

Corporation of the City of Montreal

A loan has been made to the Corporation of the City of Montreal, for the construction of a vehicular tunnel under the Lachine Canal at Atwater Avenue.

The loan bears interest at the rate of 3.125% per annum, and is repayable in equal annual instalments over 30 years, with the final instalment on June 20, 1991.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is $4,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 6.062% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1987, $198,905;

(*b*) bearing interest at the rate of 5.562% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1987, $192,368; and,

(*c*) bearing interest at the rate of 4.125% per annum, repayable in semi-annual instalments over 39 years, with the final instalment on January 31, 2001, $775,000.

Lakehead Harbour Commission

Loans have been made to the Lakehead Harbour Commission, for the expansion of the Keefer terminal.

The loans bear interest at the rate of 7.437% per annum, and are repayable in semi-annual instalments over 15 years, with the final instalment on June 30, 1989.

Port Alberni Harbour Commission

Loans have been made to the Port Alberni Harbour Commission, to finance the construction of a new lumber assembly wharf.

The terms and conditions of the loans, with their year-end balances, are as follows:

(*a*) bearing interest at the rate of 8.062% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $252,911; and,

(*b*) bearing interest at the rate of 7.187% per annum, repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1991, $725,627.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to $50,874 Cdn, using the year-end rate of exchange (£1UK=$1.6958 Cdn).

The advances are non-interest bearing and have no fixed terms of repayments.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SUPPLEMENTARY STATEMENT

Recorded Uncollected Interest

In accordance with the Government's stated accounting policies, interest due but not received is not reported as revenue. In certain cases, this uncollected interest is recorded by being added to the applicable loan and advance account, and credited to an uncollected interest account. Since the Government's policy is to report revenue only as received, the balance of the uncollected interest account is deducted from the loan and advance account, to present it on a net basis.

Table 7.15 reports the balances and transactions for the year in respect of the recorded uncollected interest.

TABLE 7.15

RECORDED UNCOLLECTED INTEREST

	April 1/1984	Additions	Collections and deletions	March 31/1985
	$	$	$	$
Loans, investments and advances—				
Crown corporations—				
All other Crown corporations—				
Atomic Energy of Canada Limited—				
Housing	6,199		503	5,696
Bruce heavy water plant	42,801,412		3,587,356	39,214,056
Commercial products division	173,835		19,166	154,669
Isotope production building		3,541,692	3,541,692	
Isotope production equipment		505,789	505,789	
Lepreau nuclear station	50,600,000		537,684	50,062,316
Sheridan Park engineering design office	14,098		5,216	8,882
	93,595,544	*4,047,481*	*8,197,406*	*89,445,619*
Canada Development Investment Corporation—				
Eldorado Nuclear Limited	10,093,433			10,093,433
Northern Canada Power Commission—Loans	13,494,575		3,466,566	10,028,009
St Lawrence Seaway Authority, The—Interest bearing loans	210,000,000			210,000,000
Provincial and territorial governments—				
Federal-provincial employment loans program	90,302		6,103	84,199
Special development loans program	3,651		309	3,342
Winter capital projects fund	2,773,249		90,637	2,682,612
Atlantic Development Board carry-over projects	145,331		3,287	142,044
Special areas and highways agreement	34,233,643		1,207,311	33,026,332
Regional electrical interconnections	14,454,483		153,180	14,301,303
Agricultural service centres—Loans	506,743	4,812	4,219	507,336
Atlantic Provinces Power Development Act	12,884,669		336,957	12,547,712
Yukon Territory small business loans	176,204	39,386		215,590
National governments including developing countries—				
Jamaica—Economic assistance		1,375,000		1,375,000
The United Kingdom Financial Agreement Act, 1946	115,802,213			115,802,213
International organizations—				
International financial institutions—				
Inter-American Development Bank	5,442,861	497,610		5,940,471
Miscellaneous—				
Hydro-Quebec Research Institute	2,543,464		184,794	2,358,670
Saint John Harbour Bridge Authority	558,405	151,783		710,188
	516,798,770	6,116,072	13,650,769	509,264,073

SECTION 8

1984-85
PUBLIC ACCOUNTS

Specified Purpose Accounts

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SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government of Canada in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to the legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

This section gives details of specified purpose accounts on which summary information was given in Sections 1 and 2 of this volume.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "accounts without current transactions" has been included in one table, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Unemployment Insurance Account, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

TABLE 8.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Canada Pension Plan Account, Table 8.2	26,611,970,832	6,767,803,300	4,323,322,453	29,056,451,679	2,444,480,847	2,503,868,511
Less: provincial government securities held by the Canada Pension Plan Investment Fund, Table 8.2	25,116,032,000		2,233,064,000	27,349,096,000	2,233,064,000	2,351,922,000
	1,495,938,832	*6,767,803,300*	*6,556,386,453*	*1,707,355,679*	*211,416,847*	*151,946,511*
Superannuation accounts, Table 8.4	33,791,320,263	4,857,490,734	1,131,951,255	37,516,859,742	3,725,539,479	3,119,212,720
Less: unamortized portion of actuarial deficiencies, Table 8.4	1,103,594,224	576,952,981		526,641,243	– 576,952,981	– 742,658,581
	32,687,726,039	*5,434,443,715*	*1,131,951,255*	*36,990,218,499*	*4,302,492,460*	*3,861,871,301*
Unemployment Insurance Account, Table 8.11	– 278,347,613	14,606,938,807	14,590,252,614	– 261,661,420	16,686,193	– 26,382,108
Less: interest bearing loans	3,823,000,000	3,048,000,000	4,040,000,000	4,815,000,000	992,000,000	433,000,000
	– 4,101,347,613	*17,654,938,807*	*18,630,252,614*	*– 5,076,661,420*	*– 975,313,807*	*– 459,382,108*
Government Annuities Account	1,123,604,018	75,862,736	104,037,116	1,095,429,638	– 28,174,380	– 26,582,184
Canadian Ownership Account(1)						
Deposit and trust accounts, Table 8.12	2,290,316,719	14,689,982,952	14,369,712,915	2,610,586,756	320,270,037	532,166,341
Provincial tax collection agreements account	1,308,339,595	12,904,534,267	12,596,143,445	1,616,730,417	308,390,822	277,116,787
Other specified purpose accounts, Table 8.13	498,542,123	132,461,332	57,257,996	573,745,459	75,203,336	62,084,699
Total	35,303,119,713	57,660,027,109	53,445,741,794	39,517,405,028	4,214,285,315	4,399,221,347

(1) Amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada are now reported as tax revenue on the Statement of Revenue and Expenditure (Section 2 of this volume). These amounts were previously credited to this account. The investments, previously charged to this account, are now reported under Loans, investments and advances—Petro-Canada (Section 7 of this volume). The closing balance of the account as of March 31, 1983 was adjusted to the Accumulated Deficit account.

Canada Pension Plan Account

The Canada Pension Plan is a compulsory contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all benefits and costs incurred in the administration of the program are financed from contributions made by employees, employers and self-employed persons, and the interest earned from the investment of funds.

The Government's financial obligation, as administrator of the Canada Pension Plan, is limited to the balance in the Account.

Table 8.2 presents a summary of the balances and transactions in the Canada Pension Plan Account less investment in securities of the provinces held by the Canada Pension Plan Investment Fund.

TABLE 8.2

CANADA PENSION PLAN ACCOUNT

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Canada Pension Plan Account	26,611,970,832	6,767,803,300	4,323,322,453	29,056,451,679	2,444,480,847	2,503,868,511
Less: provincial government securities held by the Canada Pension Plan Investment Fund—						
Newfoundland	523,032,000		47,146,000	570,178,000	47,146,000	50,738,000
Nova Scotia	992,529,000		85,762,000	1,078,291,000	85,762,000	90,597,000
Prince Edward Island	109,164,000		10,500,000	119,664,000	10,500,000	11,135,000
New Brunswick	752,055,000		67,087,000	819,142,000	67,087,000	71,205,000
Quebec	104,474,000		5,400,000	109,874,000	5,400,000	5,332,000
Ontario	13,500,528,000		1,133,182,000	14,633,710,000	1,133,182,000	1,200,847,000
Manitoba	1,439,398,000		119,316,000	1,558,714,000	119,316,000	126,405,000
Saskatchewan	1,135,827,000		104,274,000	1,240,101,000	104,274,000	109,328,000
Alberta	2,747,752,000		305,422,000	3,053,174,000	305,422,000	311,539,000
British Columbia	3,811,273,000		354,975,000	4,166,248,000	354,975,000	374,796,000
	25,116,032,000		*2,233,064,000*	*27,349,096,000*	*2,233,064,000*	*2,351,922,000*
Total	1,495,938,832	6,767,803,300	6,556,386,453	1,707,355,679	211,416,847	151,946,511

Receipts and other credits include:

(*a*) contributions of: (i) 1.8% of earnings by employees earning over $2,000 for the 1984 calendar year and $2,300 for the 1985 calendar year, with matching contributions by employers, subject to maximum payments of $338.40 for the 1984 calendar year and $379.80 for the 1985 calendar year and (ii) 3.6% of earnings of self-employed persons over $2,000 for the 1984 calendar year and $2,300 for the 1985 calendar year, subject to maximum payments of $676.80 for the 1984 calendar year and $759.60 for the 1985 calendar year; and,

(*b*) interest received from securities of the Canada Pension Plan Investment Fund, and from the average daily operating balance.

Payments and other charges include:

(*a*) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;

(*b*) benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;

(*c*) payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries; and,

(*d*) the costs of administration of the Plan.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces and Canada.

Provinces are advised monthly of the amount of excess moneys in the Canada Pension Plan Account that is available for the purchase of provincial securities. The amount available to each province is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province, bears to total contributions. Contributions received in respect of employment in the Yukon Territory, the Northwest Territories and from certain other employees outside Canada, are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

On the Statement of Assets and Liabilities of the Government of Canada, the investment in securities issued by provinces, as charged to the Canada Pension Plan Investment Fund, is deducted from the Canada Pension Plan Account.

TABLE 8.3

CANADA PENSION PLAN ACCOUNT
(in millions of dollars)

	1984-85	1983-84
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	3,879	3,716
Interest on investments	2,737	2,423
Interest on monthly operating balance	152	111
	6,768	6,250
PAYMENTS AND OTHER CHARGES—		
Benefits	4,224	3,657
Expenses	100	89
	4,324	3,746
Excess of receipts and other credits over payments and other charges	2,444	2,504
Funds applied—		
Purchases of bonds—		
Provincial	2,233	2,352
Federal	17	17
Increase in deposits with Receiver General	194	135
Net increase	2,444	2,504
Balance at beginning of year	26,612	24,108
Balance at end of year	29,056	26,612

Superannuation Accounts

The Government provides pensions to retired employees or their dependants through pension schemes authorized by the Public Service Superannuation Act, the Canadian Forces Superannuation Act and the Royal Canadian Mounted Police Superannuation Act. These pensions are indexed to the cost of living under authority of the Supplementary Retirement Benefits Act. The Government's liabilities in its role as administrator of these pension plans in respect of its employees and certain other contributors, are recorded in the relevant superannuation accounts.

Legislation for basic pensions provides for employee contributions (6½% of salary), employer contributions (prior year's employee contributions for members of the Public Service, and approximately 1.8 and 2.0 times current year's employee contributions for members of the Canadian Forces and the Royal Canadian Mounted Police respectively), allocation of interest (average market yield of 20 year Canada bonds weighted by the quarterly excess of receipts over disbursements in the three accounts each quarter over 20 years), and actuarial valuation deficiencies (full valuation at least once every 5 years with annual adjustments for authorized salary increases). Legislation for indexing basic pensions does not require actuarial valuations but does provide for additional employee contributions (1% of salary), matching employer contributions and allocation of interest (current rate of 5 year Canada bonds).

Receipts and other credits for the superannuation accounts consist of contributions from personnel, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other Government contributions related to actuarial liability adjustments (not applicable to the Supplementary Retirement Benefits Account), and interest. Payments and other charges for the superannuation accounts consist of payments of pensions, death benefits, refunds of contributions and transfers to other plans.

Actuarial valuations are currently made at least once every five years (quinquennially), the next valuations will be made as at December 31, 1980 for the Public Service Superannuation Account, December 31, 1980 for the Canadian Forces Superannuation Account, and December 31, 1979 for the Royal Canadian Mounted Police Superannuation Account. In accordance with the legislation governing the three superannuation plans, the Minister of Finance has the authority to direct that any actuarial deficiency found will be credited to the appropriate account, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure in five equal annual instalments commencing in the year in which the actuarial report is laid before Parliament. In addition, the cost of added liabilities, created by the authorization of salary increases each year, is credited to the superannuation accounts, charged to unamortized portion of actuarial deficiencies, and amortized to expenditure over a period of five years commencing in the year in which the increases are authorized.

Since the quarter ending September 30, 1969, the regulations, made pursuant to each of the superannuation acts, have provided for the calculation of interest at a rate related to the Canada Pension Plan interest rate. The acts further provide that the amount by which the calculated interest rate (currently about 11% per annum) exceeds the amount of interest calculated at the rate used in the latest actuarial report (currently 6.5% per annum for the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Accounts), may be used to reduce the amortization of actuarial deficiency adjustments charged to budgetary expenditure. Any of these interest earnings not needed to reduce amortization charges are credited to the respective Accounts.

Table 8.4 presents a summary of the balances and transactions for the superannuation accounts including the unamortized portion of actuarial deficiencies. Table 8.5 presents an analysis of actuarial deficiency adjustments.

Table 8.6 presents a summary of transactions in superannuation accounts that resulted in charges to budgetary expenditure. In 1984-85, $5,162 million was charged to budgetary expenditure on account of superannuation plans. This is composed of Government contributions, $752 million; increased superannuation benefits paid during the year due to indexation in excess of the superannuates' share of contributions to the Supplementary Retirement Benefits Account, $676 million; and, interest, $3,734 million ($3,157 million credited to the superannuation accounts and $577 million of interest earnings in excess of 6.5% on the main superannuation accounts which was used to reduce the amortization of actuarial deficiency adjustments).

TABLE 8.4

SUPERANNUATION ACCOUNTS

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
	$	$	$	$	$	$
Public Service Superannuation Account	17,980,598,737	2,634,225,659	695,185,494	19,919,638,902	1,939,040,165	1,612,640,953
Less: unamortized portion of actuarial deficiency	652,740,115	355,586,315		297,153,800	– 355,586,315	– 481,706,314
	17,327,858,622	*2,989,811,974*	*695,185,494*	*19,622,485,102*	*2,294,626,480*	*2,094,347,267*
Canadian Forces Superannuation Account	12,268,197,318	1,459,187,261	375,662,897	13,351,721,682	1,083,524,364	921,891,477
Less: unamortized portion of actuarial deficiency	419,664,949	202,449,306		217,215,643	– 202,449,306	– 239,313,307
	11,848,532,369	*1,661,636,567*	*375,662,897*	*13,134,506,039*	*1,285,973,670*	*1,161,204,784*
Royal Canadian Mounted Police Superannuation Account	1,595,055,911	258,362,759	25,344,769	1,828,073,901	233,017,990	203,516,940
Less: unamortized portion of actuarial deficiency	31,189,160	18,917,360		12,271,800	– 18,917,360	– 21,638,960
	1,563,866,751	*277,280,119*	*25,344,769*	*1,815,802,101*	*251,935,350*	*225,155,900*
Supplementary Retirement Benefits Account	1,947,468,297	505,715,055	35,758,095	2,417,425,257	469,956,960	381,163,350
Total superannuation accounts	33,791,320,263	4,857,490,734	1,131,951,255	37,516,859,742	3,725,539,479	3,119,212,720
Less: unamortized portion of actuarial deficiencies	1,103,594,224	576,952,981		526,641,243	– 576,952,981	– 742,658,581
	32,687,726,039	5,434,443,715	1,131,951,255	36,990,218,499	4,302,492,460	3,861,871,301

TABLE 8.5

ANALYSIS OF ACTUARIAL DEFICIENCY ADJUSTMENTS FOR 1984-85
(in millions of dollars)

	Arising from salary increments				Arising from actuarial valuations				
	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Sub-total	Public Service Superannuation Account	Canadian Forces Superannuation Account	Royal Canadian Mounted Police Superannuation Account	Sub-total	Total
Actuarial deficiency adjustments recognized[1]	1,778	1,012	94	2,884					2,884
Less: amount amortized to March 31, 1984	1,125	592	63	1,780					1,780
Unamortized balance at March 31, 1984	653	420	31	1,104					1,104
Add: current year actuarial deficiency adjustments									
Less: current year amortization	356	202	19	577					577
Unamortized balance at March 31, 1985	297	218	12	527					527

[1] Represents actuarial deficiency adjustments recognized prior to 1984-85 for which the amounts have not yet been fully amortized.

TABLE 8.6

SUMMARY OF TRANSACTIONS IN SUPERANNUATION ACCOUNTS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE
(in millions of dollars)

	1984-85						
	Government contributions	Net amortization of actuarial deficiency adjustments[1]	Statutory payments under Supplementary Retirement Benefits Account	Interest[1] A	Interest[1] B	Total	1983-84
Public Service Superannuation Account	373		421	1,615	356	2,765	2,471
Canadian Forces Superannuation Account	212		236	1,125	202	1,775	1,598
Royal Canadian Mounted Police Superannuation Account	67		19	157	19	262	231
Supplementary Retirement Benefits Account	100			260		360	279
Total	752		676	3,157	577	5,162	4,579

[1] Column A represents interest earnings credited to the Accounts. Column B represents interest earnings in excess of 6.5% on each respective Account which were charged to interest on public debt, and applied against the amortization of actuarial deficiency adjustments. For 1984-85, net amortization charges were reduced to nil.

Public Service Superannuation Account

This account is operated under the Public Service Superannuation Act.

The unamortized portion of the actuarial deficiency in the Public Service Superannuation Account is $297 million, compared with $653 million at March 31, 1984. During the year, $356 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 8.7

PUBLIC SERVICE SUPERANNUATION ACCOUNT

	1984-85	1983-84
	$	$
Opening balance	17,980,598,737	16,367,957,784
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	379,102,314	362,010,848
Retired employees	13,656,120	11,760,707
Public Service corporation employees	124,144,744	120,454,166
Matching contributions—		
Government	372,905,203	348,779,754
Public Service corporations	121,979,063	118,466,056
Transfers from other pension funds	7,298,198	8,935,121
Interest	1,615,140,017	1,260,717,401
Actuarial liability adjustment(1)		
	2,634,225,659	*2,231,124,053*
	20,614,824,396	18,599,081,837
PAYMENTS AND OTHER CHARGES—		
Annuities	637,363,120	567,812,695
Cash termination allowances	285,788	305,596
Minimum benefits	9,139,294	7,827,392
Returns of contributions—		
Government employees	30,741,080	25,824,686
Public Service corporation employees	12,290,799	9,828,264
Transfers to other pension funds	5,365,413	6,884,467
	695,185,494	*618,483,100*
Closing balance	19,919,638,902	17,980,598,737

(1) An actuarial liability adjustment is made with respect to salary increases authorized during the year in excess of 5.5%. No adjustment was required in 1983-84 and 1984-85.

Canadian Forces Superannuation Account

This account is operated under the Canadian Forces Superannuation Act.

The unamortized portion of the actuarial deficiency in the Canadian Forces Superannuation Account is $218 million, compared with $420 million at March 31, 1984. During the year, $202 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 8.8

CANADIAN FORCES SUPERANNUATION ACCOUNT

	1984-85	1983-84
	$	$
Opening balance	12,268,197,318	11,346,305,841
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	119,846,665	113,166,394
Contributions by the Government	212,109,856	200,198,963
Interest	1,125,115,220	932,496,074
Actuarial liability adjustment(1)		19,936,000
Other	2,115,520	1,720,619
	1,459,187,261	*1,267,518,050*
	13,727,384,579	12,613,823,891
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowances payments	362,822,818	335,940,102
Cash termination allowances and returns of contributions	12,039,717	7,984,849
Transfers to Public Service Superannuation Account (Treasury Board)	755,930	1,631,119
Other	44,432	70,503
	375,662,897	*345,626,573*
Closing balance	13,351,721,682	12,268,197,318

(1) An actuarial liability adjustment is made with respect to salary increases authorized during the year in excess of 5.5%. No adjustment was required in 1984-85.

Royal Canadian Mounted Police Superannuation Account

This account is operated under the Royal Canadian Mounted Police Superannuation Act.

The unamortized portion of the actuarial deficiency in the Royal Canadian Mounted Police Superannuation Account is $12 million, compared with $31 million at March 31, 1984. During the year, $19 million was amortized as a charge to budgetary expenditure, all of which was charged to interest on public debt.

TABLE 8.9

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1984-85	1983-84
	$	$
Opening balance	1,595,055,911	1,391,538,971
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	33,837,986	33,781,563
Contributions by the Government (statutory)	67,447,111	64,650,413
Interest	156,956,351	127,451,997
Actuarial liability adjustment[1]		
Transfers from other pension funds	121,311	
	258,362,759	*225,883,973*
	1,853,418,670	1,617,422,944
PAYMENTS AND OTHER CHARGES—		
Annuities and allowances payments	23,628,511	20,827,474
Cash termination allowances and returns of contributions	1,472,583	1,273,107
Transfers to other pension funds	92,237	140,140
Interest on returns of contributions	151,438	126,312
	25,344,769	*22,367,033*
Closing balance	1,828,073,901	1,595,055,911

[1] An actuarial liability adjustment is made with respect to salary increases authorized during the year in excess of 5.5%. No adjustment was required in 1983-84 and 1984-85.

Supplementary Retirement Benefits Account

This account was established by the Supplementary Retirement Benefits Act, to provide for the payment of increased pension benefits resulting from indexation. Actuarial valuation of the Account is not required by the legislation.

The Chief Actuary of the Department of Insurance has estimated that the actuarial present value of unfunded supplementary retirement benefits, including provision for future indexation, in respect of benefits earned as at March 31, 1985, payable to active or retired contributors or their dependants pursuant to the Public Service, Canadian Forces and Royal Canadian Mounted Police Superannuation Acts, was $15.5 billion ($15.8 billion as at March 31, 1984). This amount is based on an assumed interest rate of 6.5%, and other assumptions as described in the last tabled actuarial reports on those three superannuation accounts. It would be substantially reduced, if an appropriate allowance is made for the relatively high rates of interest that will be credited to the accounts at least for a number of years. This is currently under study.

Increased superannuation benefits paid during the year due to indexation amounted to $700 million ($631 million in 1983-84), of which $676 million ($604 million in 1983-84) represents benefits to superannuates in excess of their share of contributions to the account which has been charged to budgetary expenditure. The payments charged to budgetary expenditure on behalf of contributors amounted to $421 million ($380 million in 1983-84) for the Public Service Superannuation Account, $236 million ($207 million in 1983-84) for the Canadian Forces Superannuation Account, and $19 million ($17 million in 1983-84) for the Royal Canadian Mounted Police Superannuation Account. An amount of $24 million ($27 million in 1983-84) was charged to the Supplementary Retirement Benefits Account.

TABLE 8.10

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT
(in thousands of dollars)

	Public Service		Canadian Forces		Royal Canadian Mounted Police		Parliament		Others		Total	
	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84	1984-85	1983-84
Opening balance	1,440,193	1,156,757	399,205	324,034	100,973	80,073	3,375	2,693	3,722	2,748	1,947,468	1,566,305
RECEIPTS AND OTHER CREDITS—												
Employee contributions—												
Public Service corporations	23,092	22,146									23,092	22,146
Government	70,232	66,336	22,448	21,182	6,084	6,043	270	214	392	338	99,426	94,113
Matching contributions—												
Public Service corporations	23,405	22,543									23,405	22,543
Government	70,248	66,350	22,517	21,047	6,083	6,040	245	207	395	337	99,488	93,981
Interest	192,774	136,638	53,210	38,166	13,372	9,352	361	288	454	309	260,171	184,753
Transfers from other pension funds	113	214	6	4	14	13					133	231
	379,864	*314,227*	*98,181*	*80,399*	*25,553*	*21,448*	*876*	*709*	*1,241*	*984*	*505,715*	*417,767*
	1,820,057	1,470,984	497,386	404,433	126,526	101,521	4,251	3,402	4,963	3,732	2,453,183	1,984,072
PAYMENTS AND OTHER CHARGES—												
Annuities	19,684	23,355	4,354	3,710	309	302	9	7	9	10	24,365	27,384
Cash termination allowances	28	28									28	28
Minimum benefits	356	245									356	245
Returns of contributions—												
Public Service corporations	2,221	1,765									2,221	1,765
Government	5,669	4,568	2,052	1,363	278	229	218	20			8,217	6,180
Transfers to other pension funds	498	830	60	155	13	17					571	1,002
	28,456	*30,791*	*6,466*	*5,228*	*600*	*548*	*227*	*27*	*9*	*10*	*35,758*	*36,604*
Closing balance	1,791,601	1,440,193	490,920	399,205	125,926	100,973	4,024	3,375	4,954	3,722	2,417,425	1,947,468

Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following be credited to the Account: (*a*) premiums, fines, penalties and interest; (*b*) Government share of benefits paid; (*c*) refunds of overpayments of benefits, and benefit repayments; (*d*) amounts for services rendered to other Government departments or agencies, or to the public; (*e*) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, (*f*) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (*a*) benefits paid under the Act; (*b*) costs of administering the Act; and, (*c*) interest on advances made by the Minister of Finance.

Maximum weekly employee premiums were $9.78 from April 1, 1984 to December 31, 1984 and $10.81 from January 1, 1985 to March 31, 1985. For the same periods, maximum weekly benefits were $255 from April 1, 1984 to December 31, 1984 and $276 from January 1, 1985 to March 31, 1985.

Interest bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The balance outstanding as at March 31, 1985 bears interest at rates between 9.875% and 13.25% per annum, and is repayable between April 30, 1985 and February 21, 1987. The balance outstanding at year end is deducted from the balance of the Unemployment Insurance Account, to show the net position of the Account.

TABLE 8.11

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in millions of dollars)

	1984-85	1983-84
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employee and employer	7,777	7,465
Government	2,788	2,714
Investment income	2	1
Interest bearing loans from the Government	4,040	775
	14,607	10,955
PAYMENTS AND OTHER CHARGES—		
Benefits	9,890	9,676
Expenses	912	846
Interest expense	741	117
Repayments of interest bearing loans to the Government	3,048	342
	14,591	10,981
Net increase or decrease (–)	16	– 26
Add—Balance at beginning of year	– 278	– 252
Balance at end of year	– 262	– 278

Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts, and discontinued sales of annuities in 1975.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 8.12 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS

					Net increase or decrease (–)	
	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	1985	1984
	$	$	$	$	$	$
Departmental deposit and trust accounts—						
Agriculture—						
Miscellaneous projects' deposits		212,790	113,653	99,137	99,137	
Prairie farm emergency fund	9,066,972			9,066,972		
Western grain stabilization account	932,365,679	272,572,959	234,424,193	970,514,445	38,148,766	248,395,363
	941,432,651	*272,785,749*	*234,537,846*	*979,680,554*	*38,247,903*	*248,395,363*
Communications—						
Public Archives—						
Deposit account	28	58	86		– 28	
Consumer and Corporate Affairs—						
Deposit account	132,601	370,847	354,234	149,214	16,613	1,880
Estate fund—Bankruptcy Act	74,250		74,250		– 74,250	
Security deposits—Bankruptcy Act	7,000			7,000		
Less: securities held in trust	7,000			7,000		
Shares in trust—Bankruptcy Act	31,756		490	31,266	– 490	490
Less: securities held in trust	31,756	490		31,266	– 490	490
		490	*490*			
Share proceeds in trust—Bankruptcy Act	52,863	5,025		57,888	5,025	4,210
Unclaimed dividends and undistributed assets—						
Bankruptcy Act	3,065,045	963,750	922,066	3,106,729	41,684	717,563
Canada Business Corporations Act	81,495	6,877	1,275	87,097	5,602	– 39,197
Winding-up Act	140,622		325	140,297	– 325	– 606,788
	3,546,876	*1,346,989*	*1,352,640*	*3,541,225*	*– 5,651*	*77,668*
Employment and Immigration—						
Immigration guarantee fund	5,217,411	2,998,030	2,323,085	5,892,356	674,945	676,131
Less: securities held in trust	65,000	15,000		50,000	– 15,000	10,000
	5,152,411	*3,013,030*	*2,323,085*	*5,842,356*	*689,945*	*666,131*
Employment expansion and development program	94,256	228,477	277,973	44,760	– 49,496	29,256
	5,246,667	*3,241,507*	*2,601,058*	*5,887,116*	*640,449*	*695,387*
Energy, Mines and Resources—						
Guarantee deposits—Oil and gas	54,757,520	8,769,241	30,026,761	33,500,000	– 21,257,520	– 1,086,780
Less: securities held in trust	54,730,759	30,000,000	8,769,241	33,500,000	– 21,230,759	– 1,086,772
	26,761	*38,769,241*	*38,796,002*		*– 26,761*	*– 8*
Market development incentive payments—Alberta		75,000,000	75,000,000			
Miscellaneous projects' deposits	40,307	1,426,216	1,449,187	17,336	– 22,971	– 74,329
Atomic Energy Control Board—						
Nuclear liability reinsurance account	526,682	1,660		528,342	1,660	3,000
National Energy Board—						
Oil export charges revenue sharing account		268,786,391	268,786,391			
	593,750	*383,983,508*	*384,031,580*	*545,678*	*– 48,072*	*– 71,337*
Environment—						
Miscellaneous projects' deposits	620,276	752,513	1,015,504	357,285	– 262,991	514,215
Guarantee deposits	24,000	92,000		116,000	92,000	– 51,000
Less: securities held in trust	24,000	14,000	106,000	116,000	92,000	– 51,000
		106,000	*106,000*			
National Battlefields Commission—						
Trust fund		109,659		109,659	109,659	
	620,276	*968,172*	*1,121,504*	*466,944*	*– 153,332*	*514,215*
External Affairs—						
Canada Foundation account	305,320	19,296	67,928	256,688	– 48,632	– 14,008
Less: securities held in trust	264,608	382,665	166,277	48,220	– 216,388	– 21,069
deposits in a special bank account	40,712	201,537	369,293	208,468	167,756	7,061
		603,498	*603,498*			
Cost recoverable technical assistance program	1,597,649	2,277,119	3,197,274	677,494	– 920,155	1,597,649
Fairs and missions	447,069	2,020,989	2,097,428	370,630	– 76,439	72,840
Canadian International Development Agency—						
Guarantee deposits	140,218		105,618	34,600	– 105,618	– 1,513
International agencies—Travel account	28,420	103,389	96,690	35,119	6,699	9,028
	168,638	*103,389*	*202,308*	*69,719*	*– 98,919*	*7,515*
International Joint Commission—						
In-Situ contaminants workshop		47,000	45,959	1,041	1,041	
	2,213,356	*5,051,995*	*6,146,467*	*1,118,884*	*– 1,094,472*	*1,678,004*

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Finance—						
Common school funds—Ontario and Quebec	2,677,771			2,677,771		
Foreign claims fund	1,642,734	325,076	230,162	1,737,648	94,914	– 905,912
Halifax 1917 explosion pension account	1,183,651	106,240	163,717	1,126,174	– 57,477	– 73,654
Less: securities held in trust	190,000			190,000		– 225,000
	993,651	*106,240*	*163,717*	*936,174*	*– 57,477*	*151,346*
Investors' indemnity fund	27,895		3,168	24,727	– 3,168	
War claims fund—World War II	9,089,198	911,380	59,873	9,940,705	851,507	690,738
Office of the Auditor General—						
Sino-Canadian audit management training		56,200	29,965	26,235	26,235	
	14,431,249	*1,398,896*	*486,885*	*15,343,260*	*912,011*	*– 63,828*
Fisheries and Oceans—						
Great Lakes Fishery Commission—						
Lamprey research and control	143,403	253,142	385,186	11,359	– 132,044	46,174
Guarantee deposits	3,010	4,600	7,610		– 3,010	110
Miscellaneous projects' deposits	355,716	34,893	343,559	47,050	– 308,666	298,898
	502,129	*292,635*	*736,355*	*58,409*	*– 443,720*	*345,182*
Indian Affairs and Northern Development—						
Guarantee deposits	103,778,302	129,446,697	91,076,574	142,148,425	38,370,123	85,165,035
Less: securities held in trust	103,464,107	90,837,933	129,172,826	141,799,000	38,334,893	85,207,162
	314,195	*220,284,630*	*220,249,400*	*349,425*	*35,230*	*– 42,127*
Fines—Indian Act	971,524	102,276	415,081	658,719	– 312,805	– 80,521
Guarantee deposits—Reserve resources	671,410	51,852	267,834	455,428	– 215,982	27,331
Less: securities held in trust	6,000	6,000			– 6,000	
	665,410	*57,852*	*267,834*	*455,428*	*– 209,982*	*27,331*
Guarantee deposits—Rotating herds	10,143	9,308	8,273	11,178	1,035	2,677
Indian agencies revenue trust bank accounts	118,188	3,007,325	3,052,289	73,224	– 44,964	– 145,619
Less: deposits in special bank accounts	118,188	3,052,289	3,007,325	73,224	– 44,964	– 145,619
		6,059,614	*6,059,614*			
Indian band funds	587,470,745	461,882,638	267,829,133	781,524,250	194,053,505	160,299,556
Indian band funds—Shares and certificates	20,000			20,000		– 3,060
Less: securities held in trust	20,000			20,000		– 3,060
Indian compensation funds	97,561	16,490	1,451	112,600	15,039	10,792
Indian estate accounts	11,124,913	6,882,218	4,123,173	13,883,958	2,759,045	1,431,854
Less: securities held in trust	5,050		113	5,163	113	
	11,119,863	*6,882,218*	*4,123,286*	*13,878,795*	*2,758,932*	*1,431,854*
Land assurance fund	662,306	70,880		733,186	70,880	45,701
Indian contributions to the subsidy housing program	19,959			19,959		
Indian moneys suspense account	23,291,350	22,780,669	23,564,643	22,507,376	– 783,974	5,103,488
Indian savings accounts	53,352,150	29,245,761	5,718,780	76,879,131	23,526,981	18,965,424
Indian special accounts	342,425	521,060	274,924	588,561	246,136	102,770
	678,317,631	*747,913,396*	*528,512,419*	*897,718,608*	*219,400,977*	*185,866,945*
Justice—						
Federal Court special account	3,902,323	7,107,409	2,209,943	8,799,789	4,897,466	– 7,277,578
Labour—						
Fair wages suspense account	46,261	146,025	121,791	70,495	24,234	– 13,149
Labour Standards suspense account	266,474	24,089	211,476	79,087	– 187,387	– 138,567
	312,735	*170,114*	*333,267*	*149,582*	*– 163,153*	*– 151,716*
National Defence—						
Estates—Armed services	186,655	2,607,549	2,429,365	364,839	178,184	– 23,036
Foreign governments—						
United Kingdom—						
British Army—Suffield, Alberta	3,032,958	30,079,407	24,697,892	8,414,473	5,381,515	1,120,713
—Other activities	– 275,430	2,907,935	2,527,061	105,444	380,874	– 478,452
United States of America	53,015	5,148,565	2,890,276	2,311,304	2,258,289	– 156,082
Federal Republic of Germany—						
German Army—Shilo, Manitoba	3,029,229	8,333,427	7,429,227	3,933,429	904,200	– 67,161
—Other activities	384,741	2,002,596	2,895,662	– 508,325	– 893,066	384,741
Netherlands	1,149,093		1,149,093		– 1,149,093	– 264,278
Provinces of Canada		344,105	344,105			
North Atlantic Treaty Organization (NATO)—						
Infrastructure projects	1,146,315	578,863	462,452	1,262,726	116,411	240,001
Other projects	100,824	876	876	100,824		
Non-government agencies	2,252,939	3,588,199	3,558,905	2,282,233	29,294	– 150,800
Herbert Lott naval trust fund	972	6,588	6,614	946	– 26	44
	11,061,311	*55,598,110*	*48,391,528*	*18,267,893*	*7,206,582*	*605,690*

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (-)	
					1985	1984
	$	$	$	$	$	$
National Health and Welfare—						
Health insurance supplementary account	43,687	1,583	16,883	28,387	- 15,300	- 1,755
Inuvik General Hospital	2,773			2,773		2,773
Sioux Lookout Zone Hospital	2,382	1,376		3,758	1,376	- 3,307
World Health Organization	116,099	85,053	86,441	114,711	- 1,388	56,624
Medical Research Council—						
Donations and bequests	79,603	8,176	8,700	79,079	- 524	- 18,132
	244,544	*96,188*	*112,024*	*228,708*	*- 15,836*	*36,203*
National Revenue—						
Customs and Excise—						
Guarantee deposits	5,607,037	2,469,496	2,482,019	5,594,514	- 12,523	- 413,760
***Less:* securities held in trust**	5,344,900	2,379,400	2,413,000	5,378,500	33,600	- 474,500
	262,137	*4,848,896*	*4,895,019*	*216,014*	*- 46,123*	*60,740*
Temporary deposits received from importers	2,420,406	953,152		3,373,558	953,152	264,068
***Less:* deposits in special bank accounts**	2,420,406		953,152	3,373,558	953,152	264,068
		953,152	*953,152*			
	262,137	*5,802,048*	*5,848,171*	*216,014*	*- 46,123*	*60,740*
Privy Council—						
Chief Electoral Officer—Candidates' election deposits	5,200	290,400	138,200	157,400	152,200	3,200
Public Works—						
Harbourfront capital account		3,841,370		3,841,370	3,841,370	
Regional Industrial Expansion—						
Fairs, shows and seminars	84,722	129,512	184,295	29,939	- 54,783	- 136,303
Science and Technology—						
Natural Sciences and Engineering Research Council—Donation trust fund	1,050	20,000		21,050	20,000	
Secretary of State—						
Promotion of official languages	16,104	13,422		29,526	13,422	16,104
Solicitor General—						
Correctional Service—						
Inmates' trust fund	5,120,130	14,971,096	14,742,386	5,348,840	228,710	27,327
Royal Canadian Mounted Police—						
Benefit fund	1,641,740	201,650	45,366	1,798,024	156,284	126,141
	6,761,870	*15,172,746*	*14,787,752*	*7,146,864*	*384,994*	*153,468*
Supply and Services—						
Interest on bonds—Insurance companies		34,064,664	34,060,727	3,937	3,937	
Military purchases excess funds deposit	140,403,200	2,119,994,775	1,992,852,644	267,545,331	127,142,131	38,581,086
***Less:* securities held in trust**	140,403,200	1,992,852,644	2,119,994,775	267,545,331	127,142,131	38,581,086
		4,112,847,419	*4,112,847,419*			
Petro-Canada Enterprises Inc—Unclaimed shares	5,962,909		80,734	5,882,175	- 80,734	5,962,909
Statistics Canada—						
Advance payments	621,821	10,550,380	10,417,827	754,374	132,553	306,076
Contractors' security deposits (sundry departments)—						
Bonds	3,875,756	11,463,645	6,303,501	9,035,900	5,160,144	- 879,501
***Less:* securities held in trust**	3,875,756	5,555,713	10,715,857	9,035,900	5,160,144	- 880,932
		17,019,358	*17,019,358*			*1,431*
Cash	15,224,049	27,763,247	23,293,026	19,694,270	4,470,221	3,946,163
Certified cheques	2,182,448	1,617,218	2,763,136	1,036,530	- 1,145,918	1,192,151
***Less:* securities held in trust**	1,323,708	1,795,504	1,483,277	1,011,481	- 312,227	797,580
	858,740	*3,412,722*	*4,246,413*	*25,049*	*- 833,691*	*394,571*
	22,667,519	*4,205,657,790*	*4,201,965,504*	*26,359,805*	*3,692,286*	*10,611,150*
Transport—						
Maritime pollution claims fund	93,904,188	21,127,617	11,750,599	103,281,206	9,377,018	9,310,127
Unclaimed moneys due to Canadian seamen	3,373			3,373		
	93,907,561	*21,127,617*	*11,750,599*	*103,284,579*	*9,377,018*	*9,310,127*

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Continued*

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
	$	$	$	$	$	$
Treasury Board—						
National Lottery account	117,251	16,586,879		16,704,130	16,586,879	
Veterans Affairs—						
Administered trust accounts	41,037,060	13,281,750	10,709,350	43,609,460	2,572,400	2,057,330
Less: securities held in trust	40,000			40,000		– 13,000
	40,997,060	*13,281,750*	*10,709,350*	*43,569,460*	*2,572,400*	*2,070,330*
Army benevolent fund	1,281,251	470,577	620,019	1,131,809	– 149,442	– 122,228
Canadian Forces personnel assistance fund	68,425	1,361	65,617	4,169	– 64,256	– 43,241
Estates fund	739,398	2,560,114	2,505,739	793,773	54,375	– 608,873
Less: securities held in trust	1,300	1,300			– 1,300	281
	738,098	*2,561,414*	*2,505,739*	*793,773*	*55,675*	*– 609,154*
Ste-Anne's Hospital	661,102	964,939	514,676	1,111,365	450,263	611,408
Veterans administration and welfare trust fund	653,539	1,269,223	1,202,048	720,714	67,175	39,392
Less: securities held in trust	272,644	86,737	116,203	302,110	29,466	– 14,426
	380,895	*1,355,960*	*1,318,251*	*418,604*	*37,709*	*53,818*
Veterans care trust accounts	9,251,237	7,710,818	7,389,698	9,572,357	321,120	421,160
Less: securities held in trust	5,140	35		5,105	– 35	– 257
	9,246,097	*7,710,853*	*7,389,698*	*9,567,252*	*321,155*	*421,417*
	53,372,928	*26,346,854*	*23,123,350*	*56,596,432*	*3,223,504*	*2,382,350*
Provincial sales tax—						
Communications—						
National Library	1,115	135	1,248	2	– 1,113	944
Public Archives	1,167	7,044	7,489	722	– 445	600
	2,282	*7,179*	*8,737*	*724*	*– 1,558*	*1,544*
Solicitor General—						
Correctional Service	– 248,699	87	112,965	– 361,577	– 112,878	– 138,982
Royal Canadian Mounted Police	– 72	64,347	64,401	– 126	– 54	– 11
	– 248,771	*64,434*	*177,366*	*– 361,703*	*– 112,932*	*– 138,993*
	– 246,489	*71,613*	*186,103*	*– 360,979*	*– 114,490*	*– 137,449*
Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds—						
National Defence	14,376,948	33,205,353	31,255,879	16,326,422	1,949,474	1,795,325
Solicitor General—Royal Canadian Mounted Police	6,948,880	16,023,995	15,252,352	7,720,523	771,643	975,761
Supply and Services	54,056,174	289,587,724	285,339,995	58,303,903	4,247,729	– 813,794
	75,382,002	*338,817,072*	*331,848,226*	*82,350,848*	*6,968,846*	*1,957,292*
Accounts without current transactions						– 3,487,798
Total departmental deposit and trust accounts	1,914,757,381	6,113,832,049	5,800,405,802	2,228,183,628	313,426,247	451,383,079
Crown corporations' deposits—						
Agriculture—						
Canadian Dairy Commission account	3,755	1,539,595,605	1,519,038,629	20,560,731	20,556,976	2,800
Finance—						
Crown corporations' surplus moneys—						
Canadian Commercial Corporation	8,000,000			8,000,000		8,000,000
St Lawrence Seaway Authority, The	5,000,000	8,000,000		13,000,000	8,000,000	4,000,000
	13,000,000	*8,000,000*		*21,000,000*	*8,000,000*	*12,000,000*
National Revenue—						
Canada Post Corporation account	332,989,870	6,273,950,158	6,301,910,997	305,029,031	– 27,960,839	101,307,311
Supply and Services—						
Royal Canadian Mint account	17,629,922	677,295,079	673,146,500	21,778,501	4,148,579	– 14,807,506
Transport—						
Canadian National (West Indies) Steamships Ltd	95,000			95,000		
Accounts without current transactions						– 20,659,935
Total Crown corporations' deposits	363,718,547	8,498,840,842	8,494,096,126	368,463,263	4,744,716	77,842,670

TABLE 8.12

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

					Net increase or decrease (–)	
	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	1985	1984
	$	$	$	$	$	$
Payments received in advance—						
Agriculture—						
Fees paid in advance—Importation of foreign cattle	184,723	55,666	47,655	192,734	8,011	53,140
Importation of Dutch bulbs	122	7,850	7,060	912	790	– 7,394
	184,845	*63,516*	*54,715*	*193,646*	*8,801*	*45,746*
Justice—Federal Court fees	5,000			5,000		
Public Works—Shared-cost projects	957,622	57,895,531	57,696,649	1,156,504	198,882	51,434
Science and Technology—National Research Council—Trust fund	23,049	36,864	34,914	24,999	1,950	– 21,924
Total payments received in advance	1,170,516	57,995,911	57,786,278	1,380,149	209,633	75,256
Balances to the credit of departments and departmental corporations—						
Communications—						
National Museums of Canada—						
Trust account	391,342	258,474	233,010	416,806	25,464	– 95,519
***Less:* securities held in trust**	2,000			2,000		
	389,342	*258,474*	*233,010*	*414,806*	*25,464*	*– 95,519*
National Library—Special operating account	52,466	115,398	139,146	28,718	– 23,748	– 17,290
	441,808	*373,872*	*372,156*	*443,524*	*1,716*	*– 112,809*
Science and Technology—						
National Research Council—Special fund	8,000,000	12,530,122	10,529,375	10,000,747	2,000,747	3,500,000
Natural Sciences and Engineering Research Council—Trust fund	218,035	569,345	690,374	97,006	– 121,029	32,038
	8,218,035	*13,099,467*	*11,219,749*	*10,097,753*	*1,879,718*	*3,532,038*
Secretary of State—						
Social Sciences and Humanities Research Council—						
Queen's Fellowship fund	329,190	33,094	50,470	311,814	– 17,376	– 966
***Less:* securities held in trust**	250,000	250,000			– 250,000	
	79,190	*283,094*	*50,470*	*311,814*	*232,624*	*– 966*
Trust fund		25,000		25,000	25,000	
	79,190	*308,094*	*50,470*	*336,814*	*257,624*	*– 966*
Veterans Affairs—						
Soldier Settlement and Veterans' Land Act—						
Veterans' Land Act trust account general	713,137	5,503,989	5,589,145	627,981	– 85,156	– 323,320
Communications—						
Public Archives—Mackenzie King trust account	278,302	28,728	28,149	278,881	579	– 18,799
Finance—						
Custodian administration account	1,303,138			1,303,138		
Solicitor General—						
Correctional Service—						
Federal sales tax	– 363,335		165,040	– 528,375	– 165,040	– 210,808
Total balances to the credit of departments and departmental corporations	10,670,275	19,314,150	17,424,709	12,559,716	1,889,441	2,865,336
Total	2,290,316,719	14,689,982,952	14,369,712,915	2,610,586,756	320,270,037	532,166,341

Miscellaneous projects' deposits—Agriculture

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Prairie farm emergency fund

The Prairie Farm Assistance Act provides for a levy of 1% to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Canadian Grain Commission for deposit to the credit of a special account known as the Prairie farm emergency fund. The levy is not collected in respect of grain grown by farmers who participate in approved crop insurance programs. Collection of the levy was discontinued, effective August 1972.

Western grain stabilization account

The purpose of the Western Grain Stabilization Act is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, mustard seed, canola and flax seed as well as any other seed that may be prescribed which is: (*a*) produced in the designated area and, (*b*) named in Schedule 1 to the Canada Grain Act and designated therein as "Canada Western".

This account records funds for this purpose which are received from:

(*a*) levies paid by participating producers—Ranging from 1% to 2½% of grain sales proceeds to an annual maximum of $60,000 eligible proceeds per participant;

(*b*) Government contributions equal to levies paid by producers plus an additional 2% of the participating eligible grain sales proceeds of all participants; and,

(*c*) interest on the amount standing to the credit of the stabilization account, at rates and in accordance with terms and conditions determined by the Minister of Finance.

Deposit account—Public Archives

This account records advance payments received in connection with the sale of microfilm and reproductions.

Deposit account—Consumer and Corporate Affairs

This account records moneys held in trust to defray the cost of services provided on a regular basis, by the department. No interest is credited to the account.

Estate fund—Bankruptcy Act

Under the provisions of Section 5(9) of the Bankruptcy Act, the Superintendent, for the protection of an estate, may require that funds of the estate be remitted to the Receiver General, pending the appointment of a trustee. This account was credited with funds so remitted, and was charged with disbursements to appointed trustees.

During the year, this account was closed and the outstanding balance was transferred to non-tax revenue.

Security deposits—Bankruptcy Act

This account represents liabilities to authorized trustees under the Bankruptcy Act, for securities held in trust. The account is credited with securities deposited by trustees, and is charged with securities returned to them.

Shares in trust—Bankruptcy Act

This account represents the value of share certificates originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Share proceeds in trust—Bankruptcy Act

This account represents dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are now forwarded to the Superintendent of Bankruptcy for safekeeping.

Unclaimed dividends and undistributed assets—Bankruptcy Act

This account represents amounts credited to the Receiver General in accordance with provisions of Section 125 of the Bankruptcy Act, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account represents liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with provisions of the relevant Act, pending distribution.

Immigration guarantee fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

During the year, withdrawals totalled $2,323,085 and consisted of refunds to depositors, $1,890,015; departmental expenses recovered from deposits, $15,592; and, forfeitures to the Crown, $417,478.

Employment expansion and development program

The employment expansion and development program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled $228,477 and disbursements totalled $277,973, consisting of $130,091 in payments to sponsors, and $147,882 in refunds to provinces.

Guarantee deposits—Oil and gas

This account records cash deposited with the department as guarantees for oil, gas and mining rights. Interest is not paid on cash deposits.

Also recorded in this account are securities deposited with the department as guarantees for oil, gas and mineral rights.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in provinces east of Alberta, for the period November 1, 1981 to January 31, 1987. These moneys are received in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981. During 1984-85, payments to provincial and municipal utilities, and eligible recipients, were $20.5 million under the Gas Marketing Assistance Program; $57 million under the Distribution System Expansion Program; $7 million under the Industrial Conversion Assistance Program; $0.1 million under the Natural Gas Fueling Stations; and, $0.4 million under the Natural Gas Vehicle Conversion Program.

Miscellaneous projects' deposits—Energy, Mines and Resources

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Nuclear liability reinsurance account

This account was established to record premiums under the Nuclear Liability Act, to provide for payment of claims arising from accidents at an insured facility.

Oil export charges revenue sharing account

This account records the share of the oil export charges that is payable to oil producing provinces, in accordance with the Energy Administration Act. The share of oil export charges is in respect of oil produced in, and exported from, the provinces of British Columbia, Alberta, Manitoba and Saskatchewan. The share pertains to oil export charges collected in 1984-85. Payments made to producing provinces are charged to this account.

Miscellaneous projects' deposits—Environment

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Guarantee deposits—Environment

This account records amounts deposited with the department to ensure compliance with terms and conditions of contracts.

Trust fund—National Battlefields Commission

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The moneys are received by way of private contributions, contributions from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its Act of incorporation. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the Financial Administration Act, prior to September 1, 1984.

Canada Foundation account

This account records moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954, between Canada and Italy, and disbursements for the purposes of the said agreements.

The account is maintained in Italian lira in the Banco di Roma, Italy, and all transactions recorded in foreign currencies during the year are converted at the rate of exchange prevailing at the close of the year (1984-85, 1 Lira/$0.0006968 Cdn; 1983-84, 1 Lira/$0.000791 Cdn).

During the year, income derived from the operation of the account amounted to Lira 27,693,234—$19,296 Cdn, and disbursements for cultural activities and administrative expenses were Lira 45,303,982—$31,568 Cdn. Adjustment of the book value carried forward from the previous year resulted in valuation decreases of $31,512 to securities held in trust, and $4,848 to cash on deposit. The closing balance consists of securities at cost and cash on deposit.

Cost recoverable technical assistance program

This account records prepayments and disbursements in respect of the costs pertaining to the provision of technical assistance to other countries by Canadian firms and institutions pursuant to agreements between the Government of Canada and other national governments.

Fairs and missions

This account records deposits which may be refunded, in part or in total, in accordance with contractual agreements concerning the participation of Canadian sector enterprises at international trade fairs.

Guarantee deposits—Canadian International Development Agency

This account records cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

International agencies—Travel account

This account records funds made available by international agencies, to provide for payment of transportation of fellows and scholars who travel in Canada, under the sponsorship of such agencies.

In-Situ contaminants workshop

This account records funds received from the United States National Oceanographic and Atmospheric Administration, to provide for payment of the publication of the workshop proceedings on In-Situ contaminants.

Common school funds—Ontario and Quebec

The funds represent the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of $133,888, apportioned on the basis of population, is paid semi-annually to these provinces, at the rate of 5% per annum, and is charged to interest on public debt.

Foreign claims fund

This account records: (*a*) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (*b*) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

Interest at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, is credited to the account and charged to interest on public debt.

Halifax 1917 explosion pension account

This account was established to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

Investors' indemnity fund

Section 48 of the Financial Administration Act provides for this account, and for the crediting thereto of the sum of $25,000, such further amounts as are appropriated by Parliament for the purposes of this Section, and any recovery of losses referred to in Section 49 of the Act.

Section 49 states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

War claims fund—World War II

This account records moneys received from the Custodian of Enemy Property or from other sources, and payments: (*a*) to eligible claimants for compensation in respect of World War II; (*b*) of a supplementary award amounting to 50% of the original award (PC 1958-1467, October 23, 1958); and, (*c*) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto. During the year, interest was credited to the account and charged to interest on public debt.

Sino-Canadian audit management training

This account was established to administer funds on behalf of the Audit Agency of the People's Republic of China. The funds represent a contribution from the Canadian International Development Agency to the Audit Agency of the People's Republic of China for the purpose of developing an audit training program.

Great Lakes Fishery Commission—Lamprey research and control

This account was created to record funds received from the Great Lakes Fishery Commission, covering control and research work in respect to lampreys in the Great Lakes, carried out by the department on behalf of the Commission, on a contract basis.

Guarantee deposits—Fisheries and Oceans

This account was created to record amounts deposited with the department, to ensure compliance with terms and conditions of the Coastal Fisheries Protection Act.

Miscellaneous projects' deposits—Fisheries and Oceans

These funds, which are for the furtherance of research work, are comprised of contributions from organizations and individuals.

Guarantee deposits—Indian Affairs and Northern Development

In this account are recorded cash deposits and securities deposited with the department as guarantees under the Arctic Water Pollution Prevention Act, and guarantees for oil, mineral and timber rights and licences. Interest is not allowed on cash deposits.

Cash deposits totalled $273,870 and cash disbursements were $238,641. Securities deposited with the Department of Supply and Services totalled $129,172,827 and securities released totalled $90,837,933.

Fines—Indian Act

Fines collected under the Indian Act, in connection with liquor prosecutions, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Guarantee deposits—Reserve resources

This account records cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, pursuant to the provisions of the Indian Act. During the year, interest was credited to the account and charged to interest on public debt.

Guarantee deposits—Rotating herds

This account records guarantee deposits given by Indians who sign herd agreements under the rotating herd program operated by the department. During the year, interest was credited to the account and charged to interest on public debt.

Indian agencies revenue trust bank accounts

This account records moneys held in trust for Indians in authorized banks across Canada. These moneys include such items as savings, pensions, deposits on leases, community enterprise funds and funds for community projects of various kinds.

Indian band funds

The Indian band funds represent moneys belonging to Indian bands throughout Canada. During the year, interest was credited to the account and charged to interest on public debt.

Details for this account are provided in the applicable departmental section of Volume II.

Indian band funds—Shares and certificates

This account records the historical value of Transalto Utilities Ltd (formerly Calgary Power Limited) shares of stock as compensation for a power line right-of-way on the Blood Indian reserve.

Indian compensation funds

Moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

During the year, interest was credited to the account and charged to interest on public debt.

Indian estate accounts

Accounts were established to record the estates of deceased Indians, minor Indian children who have guardians, or mentally incompetent Indians. During the year, interest was credited to the accounts and charged to interest on public debt.

Land assurance fund

This fund was created to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the Land Titles Act. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the fund annually, the present rate being 3% per annum. During the year, interest was credited to the account and charged to interest on public debt. There has been no claim for compensation in recent years.

Indian contributions to the subsidy housing program

This account records amounts deposited by Indians with the department, to ensure compliance with terms and conditions of the subsidy housing program carried out by the social programs division of the department.

Indian moneys suspense account

In this account are recorded moneys held for individuals and bands, received from rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases and permits, etc, pending proper documentation by the department.

During the year, interest was credited to the account and charged to interest on public debt.

Indian savings accounts

Savings accounts are maintained for individual Indians. During the year, interest was credited to the accounts and charged to interest on public debt.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

(*a*) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.

(*b*) *Abitibi fur preserve*—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.

(*c*) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.

(*d*) *Indian off-reserve housing*—This account records personal contributions held in trust until paid to the vendor, the builder or legal representative.

Federal Court special account

This account records moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

During the year, interest was credited to the account and charged to interest on public debt.

Fair wages suspense account

This account is operated under the authority of the Fair Wages and Hours of Labour Act, and related regulations. Where an investigation by officials of the department in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments, representing wages in respect of contracts, withheld from final payment to contractors.

Labour Standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, Section 65, and the Canada Labour Standards, Regulation 23.

The account records:

(*a*) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Labour who is required to transmit the payment to the employee;

(*b*) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,

(*c*) wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made by the department to locate employees.

Estates—Armed services

To this account are credited the service estates of deceased members of the Canadian Forces. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Foreign governments

These accounts are maintained to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with provisions of agreements with the Government of Canada.

The debit balance in the account for the Federal Republic of Germany (German Army—Other activities) results from funds required to cover costs incurred in 1984-85 which were received only after the end of the year.

Provinces of Canada

This account is maintained to record funds received from provincial governments, for expenditures to be made on their behalf.

North Atlantic Treaty Organization (NATO)

These accounts are maintained to record funds received from NATO to cover (*a*) NATO infrastructure projects implemented by Canada, and, (*b*) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account is maintained to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Herbert Lott naval trust fund

Credits to this account represent the Canadian naval portion of the Herbert Lott naval trust fund, which is administered by the British Admiralty. These funds are allocated to active or reserve force units which show marked efficiency in fighting practices, or contribute in signal degree to the improvement of the fighting appliances of naval or maritime forces.

Health insurance supplementary account

This account was established for payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the Canada Health Act, and in accordance with Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population, and are matched by the federal Government.

Inuvik General Hospital

This account was established to record transactions relating to a donation by the Lions Club for the purchase of items for Ward 300 at the Inuvik General Hospital.

Sioux Lookout Zone Hospital

This account was established to record transactions relating to a donation made by the Hospital for Sick Children Foundation, to be used to finance a paediatric play program and volunteer service at Sioux Lookout Zone Hospital.

World Health Organization

This account records the funds received from the World Health Organization, for scientific projects.

Donations and bequests

This account records a bequest of $75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis.

During the year, interest was credited to the account and charged to interest on public debt.

Guarantee deposits—Customs and Excise

Cash and securities are collected by the department to guarantee payment of customs duties and excise taxes on imported goods, and sales and excise taxes payable by licensees.

During the year, receipts and other credits consisted of bonds, $2,413,000; and, cash, $56,497. Payments and other charges consisted of bonds, $2,379,400; and, cash, $102,619.

Temporary deposits received from importers

In this account are recorded temporary deposits in chartered bank accounts, received as security for the temporary entry of goods, or to otherwise ensure compliance with various departmental regulations.

Candidates' election deposits

This account records candidates' election deposits, received in respect of general elections and by-elections, less amounts refunded to candidates, or transferred to non-tax revenue, pursuant to the provisions of the Canada Elections Act. During the year, $5,200 was transferred to non-tax revenue.

Harbourfront capital account

Funds are received from and held for Harbourfront Corporation regarding moneys derived from the capitalized leasing, sale or resale of lands or development rights.

Fairs, shows and seminars

In this account are recorded moneys deposited by companies to cover various expenses incurred at fairs, shows and seminars. The department disburses the moneys on behalf of depositors.

Donation trust fund

This account records moneys, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is charged with payments and with the disposal of such moneys, securities or other property, subject to the terms upon which such moneys are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Promotion of official languages

This account has been established to provide members of the private sector with language instruction using federal Government facilities and Public Service Commission instructors.

Advance payments from the private sector are credited to the account, and charges by the Public Service Commission for its services are charged thereto.

Inmates' trust fund

This account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit fund

Moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances, are deposited in the fund, and benefits are payable therefrom. During the year, interest was credited to the account and charged to interest on public debt. In addition to the balance in the fund of $1,798,024, there was an amount of $74,907 outstanding in loans issued from the fund to members.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the Canadian and British Insurance Companies Act. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account records temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Petro-Canada Enterprises Inc—Unclaimed shares

This account records the liability to shareholders who have not presented their shares for payment. The closing balance represents the dollar value of 48,961 shares of Petro-Canada Enterprises Inc at $120.14 per share.

Statistics Canada—Advance payments

This account records advance payments received from Government departments, agencies and others to finance the cost of special statistical services.

Contractors' security deposits

This account records contractors' securities that are required for the satisfactory performance of work.

Maritime pollution claims fund

This account was established to record levy tonnage payments for oil carried by ships in Canadian waters. The payment of the levy was revoked effective September 1, 1976.

Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the fund.

Unclaimed moneys due to Canadian seamen

Unpaid wages of deceased members of ships' crews, as well as any cash on their person at time of death, are credited to this account pending direction as to payees.

National Lottery account

This account records the net revenues of Loto Canada Inc, not yet distributed.

The Corporation was authorized to be wound-up, pursuant to the Sports Pool and Loto Canada Winding-Up Act, passed by the House of Commons on June 14, 1985, which received Royal Assent on June 20, 1985. During the process of dissolution, proceeds of $16,586,879 were paid to this account.

Administered trust accounts

These accounts are under the jurisdiction of the Canadian Pension Commission and Veterans Services. Moneys held in these accounts include: (*a*) pensions placed under the administration of the Canadian Pension Commission; (*b*) war service gratuities paid under the War Service Grants Act and held by the department, for administration, or for veterans whose whereabouts are unknown; and, (*c*) war veterans and civilian war allowances and assistance fund payments placed under the administration of the department.

Army benevolent fund

This account is credited with certain canteen profits and other funds and, semi-annually, with interest at the rate of 10.8% per annum from June 29, 1980 to June 28, 1985, on the minimum monthly balances to the credit of the fund.

Payments are made out of the fund to or for the benefit of veterans or their dependants or the widows, children or other dependants of deceased veterans.

During the year, interest was credited to the account and charged to interest on public debt.

Canadian Forces personnel assistance fund

This fund was established to provide financial assistance to serving or former members of the Canadian Forces, who enlisted on or after February 1, 1968, and to their dependants, when warranted by distress or other qualifying circumstances. During the year, interest was credited to the account and charged to interest on public debt.

Estates fund

The proceeds of the service estates of deceased members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the department, are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries, on departmental authorization.

Ste-Anne's Hospital

This account records moneys deposited for safekeeping by patients in the veterans' hospital in Ste-Anne de Bellevue, Quebec. Interest is calculated monthly on the minimum balance at rates published by the Minister of Finance, and is credited quarterly to the account.

Veterans administration and welfare trust fund

Moneys held in this account include: (*a*) donations, legacies, gifts, bequests, etc, received by the department, to be disbursed for the benefit of veterans or their dependants under certain conditions, and for the benefit of patients in departmental institutions; (*b*) donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependants in distressed circumstances.

Veterans care trust accounts

PC 1962-1401 of October 4, 1962, as amended, includes the regulations respecting veterans care cases, and provides that domiciliary care and treatment required while receiving domiciliary care be given to a veteran who agrees to pay the charges determined by the Minister, not in excess of $120 a month, and who undertakes that if the Minister so directs, he will assign or pay to the department any or all of his income and resources, to be administered in the manner prescribed. Moneys held in this account also include: (*a*) war service gratuities (World War I) held by the department for mental, tubercular and other long-term treatment cases; and, (*b*) war service gratuities paid under the War Service Grants Act, and held by the department for veterans while under treatment.

Provincial sales tax—National Library

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales tax—Public Archives

This account is provided for the recording of provincial sales tax collected on behalf of provincial governments, in connection with the sale of microfilm and reproductions.

Provincial sales tax—Correctional Service

This account is credited with provincial sales tax on sales made by the Correctional Service of Canada, less the commission allowed to vendors, and is charged with payments to provinces.

The debit balance in the account results from taxes remitted at time of sale and in advance of being reported as collected.

Provincial sales tax—Royal Canadian Mounted Police

This account is credited with provincial sales tax on sales made by the Royal Canadian Mounted Police, and is charged with payments to provinces.

The debit balance results from overpayments of sales tax to the provinces of Quebec and Ontario. These amounts were recovered in 1985-86.

Instalments (payroll deductions) made by employees in the purchase of Canada savings bonds

These accounts were established to record instalment purchases of Canada savings bonds by employees of the Government of Canada, certain Government agencies, defence services personnel and Royal Canadian Mounted Police personnel, by deductions from pay and allowances where applicable.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Commission.

The account is credited with: (*a*) moneys received by the Commission from its operations; (*b*) licence fees, levies and charges paid to the Commission; (*c*) loans made to the Commission by the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act; and, (*d*) amounts paid to the Commission by the Agricultural Stabilization Board under the Agricultural Stabilization Act for the purpose of stabilizing the price of any dairy product. Payments and other charges represent: (*a*) expenditures under the Act except those to be paid pursuant to Section 14; and, (*b*) amounts paid to the Minister of Finance pursuant to Section 16 of the Canadian Dairy Commission Act or as interest on any such loans.

Loans made to the Commission, pursuant to Section 16 of the Canadian Dairy Commission Act, are recorded as contra items under loans, investments and advances—Crown corporations (Section 7 of this volume).

Crown corporations' surplus moneys

Crown corporations are authorized to deposit in the Consolidated Revenue Fund, with the approval of the appropriate Minister and the Minister of Finance, that portion of their cash which is temporarily in excess of their current requirements. Such deposits are to earn interest at rates fixed by Order in Council PC 1967-914 dated May 11, 1967.

Canada Post Corporation account

The Canada Post Corporation is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Corporation.

Royal Canadian Mint account

The Royal Canadian Mint is a Crown corporation listed in Part I of Schedule C of the Financial Administration Act, and uses the Consolidated Revenue Fund for banking purposes. This account was established to record the Government's liability to the Mint.

Canadian National (West Indies) Steamships Ltd

This account records a deposit by the Canadian National (West Indies) Steamships Ltd, covering a transfer of funds to be held pending the wind-up of the Corporation. The Corporation was authorized to be dissolved pursuant to the Crown Corporations Dissolution Authorization Act, passed by the House of Commons on September 11, 1985.

Fees paid in advance—Importation of foreign cattle

Deposits made in connection with the importation of foreign cattle, pregnancy tests on cattle, and applications for the registration of feeds, fertilizers and pesticides, are credited to this account pending assessment of actual costs on completion of the particular services required.

On final accountability and at such time as the services are completed, the deposits are either credited to non-tax revenue, or are returned to the depositor.

Importation of Dutch bulbs

This account records deposits made in connection with the importation of Dutch bulbs. The inspections are made in Holland before the bulbs are containerized. When the inspections are completed, the actual fees are credited to non-tax revenue, with any excess returned to depositors.

Federal Court fees

This account records fees collected under Section 57 of the Federal Court Act.

Shared-cost projects

This account records the receipt, in advance, of moneys from federal Government departments and others, for their share of certain shared-cost projects.

Trust fund—National Research Council

This account is maintained to record funds received from other governments and organizations, to cover expenditures made on their behalf.

Trust account—National Museums of Canada

This account is credited with moneys received by the Corporation, by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, and an amount representing interest on the balance from time to time to the credit of the account. The account is to be charged with such amounts as are authorized by the Board of Trustees of the Corporation to be expended for the purpose for which such moneys or property were given, bequeathed or otherwise made available to the Corporation. Securities in connection with this account amount to $2,000 consisting of two Canada savings bonds bequeathed by the late J Dazell McKee and the late Hugh de T Glazebrook. Interest on these securities in the amount of $75 was credited to the account during the year and charged to interest on public debt.

Special operating account—National Library

This account records moneys received for the purpose of the National Library, by way of donation, bequest or otherwise. Amounts required for the purposes of the National Library Act may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Special fund—National Research Council

This account was credited with revenue of the National Research Council of Canada derived from laboratory fees, $8,175,699; capital, $104,908; information services, $1,982,645; sale of publications, $2,110,640; and, miscellaneous receipts, $156,230, under authority of the National Research Council Act. An amount of $10,529,375 was charged hereto, of which an amount of $6,657,129 was credited to National Research Council Vote 5, $104,908 to National Research Council Vote 10, and, $3,767,338 to National Research Council Vote 20, to offset expenditures.

Trust fund—Natural Sciences and Engineering Research Council

This account is maintained to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record this agency's liability to other organizations.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of $250,000 that was established by a special appropriation in 1973-74. This amount was invested in bonds of Abitibi Paper Ltd, at 10.5% interest per annum, payable semi-annually, due March 1, 1995. On March 1, 1985, the fund redeemed its investment in bonds of Abitibi Paper Ltd. The income is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

Interest at a rate equal to 90% of the simple arithmetic mean of accepted weekly three-month Treasury bill tender rates for the month immediately preceding the month in respect of which interest may be allowed, is credited to the account and charged to interest on public debt.

Trust fund—Social Sciences and Humanities Research Council

This account was established to receive and disburse funds made available for its social sciences and humanities research activities. The account is also used for receipts of private donations and disbursements of these funds for the purpose of special projects.

Veterans' Land Act trust account general

Receipts and other credits to this account consist mainly of initial and excess payments by veterans and civilian purchasers, as provided under the Act, which are held pending approval of sales. Other items included are veterans' sales proceeds held pending redisbursement on their present or second establishment, insurance fire loss proceeds to pay for restoration of fire damage, and moneys sent in by veterans and civilian purchasers, to be held for payment of taxes and insurance, and other related items.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of $225,000, to the Government of Canada. The amount of $225,000 was credited to the account. Interest computed, in accordance with the terms of the Laurier House Act, is credited to the account at the end of each year, and is charged to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research. Expenditures are to be made by the Dominion Archivist, subject to the approval of the Governor in Council.

During the year, interest of $28,687 was credited hereto. In accordance with the Act, the Dominion Archivist is authorized to expend an annual sum not to exceed 70% of the interest earned in the previous year for the maintenance and upkeep of the buildings on the Laurier House property, as well as an annual sum not to exceed 30% of the interest earned for the maintenance of the Laurier House as a museum and study centre, and for the provision of sundry purchases therefrom, and the unspent balance of the interest earned be credited at the end of the year to non-tax revenue.

Custodian administration account

This account was established to record assets transferred from the Custodian of Enemy Property. This special purpose money is to be used to satisfy claims against, or expenses of, the Custodian.

Federal sales tax—Correctional Service

This account is credited with federal sales tax on sales made by the Correctional Service of Canada, and is charged with remittances to National Revenue, Customs and Excise.

The debit balance in the account results from taxes remitted at time of sale and in advance of being reported as collected.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of provinces and territories participating in the joint-collection provision of the Federal-Provincial Fiscal Arrangements Act, and related payments made to them.

Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with provinces and territories (Quebec excepted), to collect individual income tax, and with provinces and territories (Alberta, Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

At the beginning of each year, the Minister of Finance estimates the amount of the payments, for the taxation year ending in that year, to provinces and territories that have entered into agreements. These estimates are adjusted to actual amounts at a later date. Adjustments are to be made not later than March 31 of the year following that in which the taxation year ends.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as the Public Service death benefit account, the crop reinsurance fund, the regular forces death benefit account and the veterans' insurance fund.

Table 8.13 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 8.13

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
	$	$	$	$	$	$
Agriculture—						
Crop reinsurance fund	149,642,625	20,418,789	520	170,060,894	20,418,269	17,125,969
Employment and Immigration—						
Annuities agents' pension account	54,725	11,750	18,674	47,801	– 6,924	– 6,656
Finance—						
Insurance—Civil service insurance fund	16,162,992	332,018	701,827	15,793,183	– 369,809	– 445,732
Fisheries and Oceans—						
Fishing vessel insurance plan	5,832,929	8,208,972	9,563,468	4,478,433	– 1,354,496	– 1,417,242
National Defence—						
Regular forces death benefit account	52,718,017	14,541,237	8,523,178	58,736,076	6,018,059	5,778,051
Parliament—						
Members of Parliament retiring allowances account	20,588,216	6,310,688	4,548,214	22,350,690	1,762,474	2,516,923
Solicitor General—						
Royal Canadian Mounted Police—Dependants' pension fund	12,794,271	1,411,649	441,561	13,764,359	970,088	793,955
Treasury Board—						
Locally-engaged contributory pension account	1,080,409	424,747	162,196	1,342,960	262,551	245,936
Public Service death benefit account	212,917,567	79,722,811	31,466,550	261,173,828	48,256,261	38,570,236
Retirement fund	5,303			5,303		
	214,003,279	*80,147,558*	*31,628,746*	*262,522,091*	*48,518,812*	*38,816,172*
Veterans Affairs—						
Returned soldiers' insurance fund	1,674,630	30,845	255,846	1,449,629	– 225,001	– 317,221
Veterans' insurance fund	25,070,439	1,047,826	1,575,962	24,542,303	– 528,136	– 759,520
	26,745,069	*1,078,671*	*1,831,808*	*25,991,932*	*– 753,137*	*– 1,076,741*
Total	498,542,123	132,461,332	57,257,996	573,745,459	75,203,336	62,084,699

Crop reinsurance fund

This fund, established by Section 5(1) of the Crop Insurance Act, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes.

This account is credited with moneys paid by the provinces for the purpose of reinsurance, and is charged with moneys paid to the provinces under the terms of reinsurance agreements.

Annuities agents' pension account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year, interest of $1,804, calculated at the rate of 4% per annum, was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to $9,946.

Civil service insurance fund

This fund was established by the Civil Service Insurance Act, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to Section 51(2) of the Public Service Superannuation Act.

During the year, receipts and other credits consisted of premiums, $25,423; and, an amount of $306,595 (charged to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1984. Payments and other charges consisted of death benefits, $567,915; cash surrender value, $76,958; annuities, $56,634; and, premium refunds, $321.

Fishing vessel insurance plan

The fishing vessel insurance plan is administered in accordance with regulations of the Governor in Council, to insure fishermen against abnormal capital losses. The account is credited with premiums and recoveries, and with advances in accordance with the regulations, such advances not at any time to exceed $150,000. The account is charged with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the fishing vessel insurance plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1.

Regular forces death benefit account

This account was established by the Canadian Forces Superannuation Act, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: (*a*) contributions by participants; (*b*) Government's contribution (1/6 of benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act); (*c*) single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution; and, (*d*) interest.

Payments and other charges consist of: (*a*) benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; (*b*) benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act, upon their retirement from the regular forces; and, (*c*) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 8.14

REGULAR FORCES DEATH BENEFIT ACCOUNT

	1984-85	1983-84
	$	$
Opening balance	52,718,017	46,939,966
RECEIPTS AND OTHER CREDITS—		
Contributions by participants	6,891,748	6,471,625
Government's contribution	1,419,523	1,220,547
Single premiums payable by the Government in respect of regular forces participants who become entitled to a basic benefit of $500 without contribution	415,400	372,310
Interest	5,814,566	5,039,851
	14,541,237	*13,104,333*
	67,259,254	60,044,299
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the Canadian Forces Superannuation Act or the Defence Services Pension Continuation Act	8,523,178	7,326,282
Closing balance	58,736,076	52,718,017

Members of Parliament retiring allowances account

This account was established by the Members of Parliament Retiring Allowances Act, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a member of the Senate or House of Commons. Benefits are also available to widows and dependent children of members who served on or after April 9, 1963 and contributed under the Act.

Receipts and other credits consist of: (*a*) contributions reserved from current indemnities, based on the full amount paid; (*b*) contributions reserved from additional salaries, based on the percentage of contribution elected, up to 10% of the full amount of salary; (*c*) contributions for previous sessions, where members elect to pay arrears, and interest on the arrears; (*d*) interest and mortality insurance on any unpaid balance, based on Canada Life Tables; (*e*) contributions by the Government, of an amount equal to contributions paid or which have become payable in the year; (*f*) interest credited quarterly; and, (*g*) the repayment of pensions after elections to transfer Members of Parliament retiring allowances to the Public Service Superannuation Account.

Payments and other charges consist of: (*a*) payments of annual allowances; (*b*) withdrawal allowances and related interest; (*c*) refunds of contributions which are in excess of the maximum required; and, (*d*) transfers of funds to the Public Service Superannuation Account.

TABLE 8.15

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1984-85	1983-84
	$	$
Opening balance	20,588,216	18,071,293
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,635,174	1,540,071
Arrears of principal, interest and mortality insurance	390,709	258,758
Government contributions—		
Current	1,610,411	1,540,071
Interest	2,312,087	1,584,628
Adjustment to 1983-84 annual allowances and Government contributions	362,307	
	6,310,688	*4,923,528*
	26,898,904	22,994,821
PAYMENTS AND OTHER CHARGES—		
Annual allowances	3,239,536	2,297,415
Withdrawal allowances	1,202,936	39,842
Interest on withdrawals	58,773	2,143
Refund of elective service contributions	46,969	39,842
Transfer to other pension plans		27,363
	4,548,214	*2,406,605*
Closing balance	22,350,690	20,588,216

Dependants' pension fund

This fund which pertains to Part IV of the Royal Canadian Mounted Police Pension Continuation Act, provides pension benefits to widows and other dependants of contributing members of the Royal Canadian Mounted Police. It is maintained by 5% contributions from the pay of members of the Force, other than commissioned officers.

Locally-engaged contributory pension account

This account which pertains to Part II of the Locally-Engaged Pension Regulations, provides pension benefits to locally employed Government employees who contributed to the plan. The account is credited with contributions from locally-engaged employees, and charged with payments of benefits.

Public Service death benefit account

This account was established under the Public Service Superannuation Act, to provide life insurance to contributing members of the Public Service.

The account is credited with: (*a*) contributions by employees; (*b*) contributions by the Government and Public Service corporations; and, (*c*) interest. Payments and other charges represent: (*a*) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act; and, (*b*) benefits of $500 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the Public Service Superannuation Act, and on whose behalf a single premium for $500 death benefit coverage for life has been made.

TABLE 8.16

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	1984-85	1983-84
	$	$
Opening balance	212,917,567	174,347,331
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	46,641,150	44,200,454
Government—		
One-sixth of benefit payments—General	5,159,414	5,241,499
Single premium for $500	1,679,393	1,659,965
Public Service corporations	2,100,431	2,017,817
Interest	24,142,423	19,220,368
	79,722,811	*72,340,103*
	292,640,378	246,687,434
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	30,145,362	32,460,539
Life coverage of $500	1,271,888	1,308,228
Other death benefit payments	49,300	1,100
	31,466,550	*33,769,867*
Closing balance	261,173,828	212,917,567

Retirement fund

This fund provides pension benefits to certain eligible Government employees who are not covered by the Public Service Superannuation Account and who contributed to the fund.

Contributions are made to the fund in the form of monthly deductions from the salaries of certain prevailing rate or seasonal and certain other employees. Other credits are interest at the rate of 4% per annum on the balance to the credit of each contributor, the off-setting charge being to interest on public debt. Payments and other charges represent payment of the amounts to the employees' credit upon resignation or death, or, if they become contributors to the Public Service Superannuation Account, transfers to that account.

Returned soldiers' insurance fund

This fund was established by the Returned Soldiers' Insurance Act, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1984 of $30,365 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans' insurance fund

This fund was established by the Veterans' Insurance Act, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1984 of $706,522 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was October 31, 1968.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and the Canada Pension Plan Investment Fund

AUDITOR'S REPORT

THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the balance and changes of the Account and the Fund for the year ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the statements applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 16, 1985

STATEMENT OF THE CANADA PENSION PLAN ACCOUNT FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Amounts credited		
Contributions—Employees, employers and self-employed	3,879,487	3,715,935
Interest (Note 3)	2,888,316	2,533,749
	6,767,803	6,249,684
Amounts charged		
Benefits		
Retirement pensions	2,762,103	2,383,127
Survivors' pensions	677,940	591,549
Disability pensions	526,983	444,205
Orphans' benefits	109,921	105,438
Death benefits	85,724	78,596
Disabled contributors' child benefits	60,640	53,926
	4,223,311	3,656,841
Expenses (Note 4)		
Collection of contributions	45,012	45,278
Administration	37,930	26,564
Cheque issue and computer services	12,542	11,549
Accommodation	2,753	2,416
Assignment of social insurance numbers and maintenance of central index	1,392	2,740
Actuarial services	382	427
	100,011	88,974
	4,323,322	3,745,815
Increase in balance	2,444,481	2,503,869
Balance at beginning of year	26,611,971	24,108,102
Balance at end of year	29,056,452	26,611,971
Represented by:		
Canada Pension Plan Investment Fund	27,554,433	25,304,708
Operating balance on deposit with the Receiver General for Canada	1,502,019	1,307,263
	29,056,452	26,611,971

Approved on behalf of the Department of National Health and Welfare:

D. E. L. MAASLAND
Assistant Deputy Minister
Income Security Programs

DAVID KIRKWOOD
Deputy Minister

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Continued*

STATEMENT OF THE CANADA PENSION PLAN INVESTMENT FUND FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	Balance at beginning of year	Amounts charged—Purchases	Balance at end of year
Investment in securities (Note 5)			
Provinces			
Newfoundland	523,032	47,146	570,178
Prince Edward Island	109,164	10,500	119,664
Nova Scotia	992,529	85,762	1,078,291
New Brunswick	752,055	67,087	819,142
Quebec	104,474	5,400	109,874
Ontario	13,500,528	1,133,182	14,633,710
Manitoba	1,439,398	119,316	1,558,714
Saskatchewan	1,135,827	104,274	1,240,101
Alberta	2,747,752	305,422	3,053,174
British Columbia	3,811,273	354,975	4,166,248
	25,116,032	2,233,064	27,349,096
Canada	188,676	16,661	205,337
	25,304,708	2,249,725	27,554,433

Approved on behalf of the Department of National Health and Welfare:

D. E. L. MAASLAND
Assistant Deputy Minister
Income Security Programs

DAVID KIRKWOOD
Deputy Minister

NOTES TO STATEMENTS FOR THE YEAR ENDED MARCH 31, 1985

1. Plan description and authority

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance plan which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a parallel plan.

Under existing arrangements, all benefits and all costs incurred in the administration of the Plan are financed by the contributions made by employees, employers and self-employed persons and the interest earned from the investment of funds.

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by Section 110.(1) of the Canada Pension Plan, a 1965 Act of Parliament, to record the contributions, interest, benefits and expenses of the Plan.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by Section 111.(1) of the Plan to record the investment in securities of the provinces and Canada.

2. Accounting policies

Canada Pension Plan Account

The amounts credited and charged to the Account are in accordance with Sections 110.(2) and 110.(3) of the Plan, respectively. Contributions, interest and benefits are recorded on a cash basis. Contributions are received from Revenue Canada—Taxation based on estimates of collections for the current year and adjustments to the estimates of prior years. Expenses are recorded on an accrual basis. The balance in the Account represents the accumulated excess of contributions and interest over benefits and expenses to date.

Canada Pension Plan Investment Fund

The amounts charged and credited to the Fund are in accordance with Section 111.(2) of the Plan. All securities held are carried at cost, are non-negotiable and have a term of 20 years or such lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Department of Insurance.

3. Interest

	1985	1984
	(in thousands of dollars)	
Interest on investment in securities held by the Fund. The weighted average rate of interest on securities purchased during the year was 13.00% (1984—11.60%)		
Provinces		
Newfoundland	57,236	50,705
Prince Edward Island	12,095	10,653
Nova Scotia	108,232	95,387
New Brunswick	81,421	72,198
Quebec	10,415	9,675
Ontario	1,445,581	1,289,928
Manitoba	154,092	137,706
Saskatchewan	123,036	108,797
Alberta	308,251	261,893
British Columbia	416,016	367,349
	2,716,375	2,404,291
Canada	20,439	18,311
	2,736,814	2,422,602
Interest on operating balance on deposit with the Receiver General for Canada, at a weighted average rate of 11.02% (1984—9.25%)	151,502	111,147
	2,888,316	2,533,749

4. Expenses

Expenses of the Account represent the costs of administration charged by six federal government departments: Revenue Canada—Taxation (collection of contributions); Health and Welfare (administration); Supply and Services (cheque issue and computer services); Public Works (accommodation); Employment and Immigration (assignment of social insurance numbers and maintenance of central index); and Insurance (actuarial services).

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—*Concluded*

NOTES TO STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1985—*Concluded*

5. Investment in securities

Operating balances on deposit with the Receiver General in excess of estimated cash requirements for the following three-month period are available for purchases of securities of the provinces and Canada. The monies available for securities purchases are allocated to the provinces based on the proportion of contributions credited to the Account during the preceding 10 years in respect of employment in a given province to the total contributions in those years. The portion attributed to employment in the Yukon Territory, the Northwest Territories and certain other employees outside Canada are invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

6. Financing of the Plan

When the Plan was introduced, the combined employer-employee contribution rate was set at 3.6% of the contributory earnings with the understanding that this would be sufficient to meet the cost of benefits and administration for a certain period of time but not indefinitely. In the initial years, a fund would be built up from which resources would be used to purchase securities of the provinces and, to a much lesser extent, securities of Canada as described in Note 5. However, since inception of the Plan, it has been recognized that the 3.6% contribution rate would need to be raised at some point in the future.

The Plan is not designed to be fully funded on a private sector pension plan basis. However, if the Plan were to be fully funded, the Chief Actuary of the Department of Insurance estimates that an additional $215 billion would need to be invested at December 31, 1984 to pay future benefits of all contributors and pensioners in the Plan at that time. The estimate is based upon ultimate assumptions used in the most recent actuarial report, tabled in the House of Commons on June 5, 1984.

The annual cost of benefits and expenses exceeded the amount of annual contributions in the year ended March 31, 1985. The actuarial report indicated that if no changes were made to the combined employer-employee contribution rate of 3.6% a gradually increasing proportion of the interest would be needed after 1985 to finance benefits and expenses, and no further funds, apart from the reinvestment of a portion of interest owed to the Account, would be available to the provinces as loans. The Account would continue to grow until 1994 when all of the interest would be needed to meet payments. If the increase in the contribution rate were delayed beyond 1994, the balance of the Account would start to decline and by the year 2004, it would be exhausted. The contribution rate would have to increase to 6.1% in 2004 and then slowly rise to a relatively stable rate of between 10 and 11% by 2030 in order to maintain benefit payments.

Under existing legislation, any proposed enactment to alter the general level of benefits or the rate of contributions requires agreement by at least two-thirds of the 10 provinces having an aggregate of not less than two-thirds of the population.

A long-term financing philosophy for the Plan which will include the timing and rate of increase of the contribution rate is being considered by the provinces and the federal government.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

AUDITOR'S REPORT

THE HONOURABLE FLORA MACDONALD, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Canada Employment and Immigration Commission relating to the Unemployment Insurance Account as at December 31, 1984 and the statement of revenue, expenses and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission relating to the Unemployment Insurance Account as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 23, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Due from claimants (Note 4)	127,004	121,140
Due from Canada (Note 5)		87,065
	127,004	208,205

LIABILITIES AND DEFICIT	1984	1983
Balance of the account with Receiver General for Canada (Note 3)	125,811	125,970
Unredeemed warrants (Note 3)	165,124	167,809
Tax deductions from warrants	66,199	56,284
Due to Canada (Note 5)	167,534	
Advances from Canada (Note 6)	4,147,998	3,711,716
	4,672,666	4,061,779
Deficit	(4,545,662)	(3,853,574)
	127,004	208,205

Approved by the Commission:

PAUL GAUVIN
Executive Director
Finance and Administration

GAETAN LUSSIER
Chairman

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Continued*

STATEMENT OF REVENUE, EXPENSES AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Revenue		
Premiums	7,627,117	7,017,369
Penalties	11,687	9,819
	7,638,804	7,027,188
Expenses		
Benefits (Note 7 and Schedule)	9,859,443	10,062,617
Administration	897,946	817,993
Interest on advances from Canada and on the balance of the account with Receiver General for Canada	452,917	409,315
Doubtful accounts	10,974	4,709
	11,221,280	11,294,634
Excess of expenses over revenue before Government's share of benefits	3,582,476	4,267,446
Government's share of benefits (Schedule)	2,890,388	2,810,573
Excess of expenses over revenue for the year	692,088	1,456,873
Deficit at beginning of the year	3,853,574	2,396,701
Deficit at end of the year	4,545,662	3,853,574

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1984

1. Authority and objective

The Canada Employment and Immigration Commission, a departmental corporation named in Schedule B to the Financial Administration Act, administers the Unemployment Insurance Act, 1971 as amended. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Unemployment Insurance Account.

In the accounts of Canada, the Unemployment Insurance Account was established by Section 131 of the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to this Account. Benefits and the cost of administration of the Act are paid out of the Consolidated Revenue Fund and charged to this Account.

Under Part IV of the Act, the Minister of National Revenue is responsible for collecting premiums from employers and employees.

2. Accounting policies

(a) Premiums

The premiums are recorded based on an estimate of the amount to be collected in the current year and include adjustments between actual and estimated premiums of prior years.

(b) Penalties

Penalties, levied pursuant to Section 47 of the Act, are recorded on an accrual basis.

(c) Benefits

Benefits represent warrants issued during the year less benefit overpayments identified by the Commission during the year and benefit repayments received and estimated receivable under Section 142 of the Act.

(d) Administration

The costs of administration of the Act are determined by the Unemployment Insurance Regulations and are charged to the Account by the Commission.

(e) Interest

Interest on the balance of the account with Receiver General for Canada and interest on advances from Canada are recorded on an accrual basis.

(f) Government's share of benefits

The Government's share of benefits is recorded on an accrual basis.

3. Restatement of prior year

The balances at December 31, 1983 of the account with Receiver General for Canada and the unredeemed warrants established at that date at $92 million and $385.8 million respectively were restated by $218 million to reflect all warrants redeemed by the Bank of Canada.

4. Due from claimants

	1984	1983
	(in thousands of dollars)	
Benefit overpayments and penalties	88,215	75,459
Less: allowance for doubtful accounts	21,351	15,319
	66,864	60,140
Benefit repayments under Section 142 of the Act	60,140	61,000
	127,004	121,140

Uncollectable benefit overpayments and penalties written-off during the year under authority of Section 60(2) of the Regulations amounted to $4.9 million (1983—$4.8 million).

5. Due to (from) Canada

	1984	1983
	(in thousands of dollars)	
Government's share of benefits	(27,835)	(100,435)
Premiums	165,882	2,631
Interest on balance of the account with Receiver General for Canada	(978)	(25)
Administration expenses	30,567	10,847
Benefit repayments	(190)	(149)
Other	88	66
	167,534	(87,065)

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1984—*Concluded*

6. Advances from Canada

Advances from Canada are made under Section 137 of the Act and the Unemployment Insurance Account Advance Regulations, by means of promissory notes which bear annual interest compounded semi-annually at rates varying from 9.75% to 13.25%. The balance as at December 31 consists of $3,753 million ($3,328 in 1983) in principal and accrued interest of $395 million ($383.7 million in 1983). Of the amount of $3,753 million in principal, $1,680 million is repayable in 1985 and $2,073 million in 1986.

7. Overpayments and underpayments of benefits

The large number of claimants to be monitored and the requirement for prompt service require selective internal control procedures rather than universal and therefore the verification of claims is mainly done after claimants have begun to receive benefits.

As a result, overpayments and underpayments of benefits exist which the Commission estimated at $300 million and $84 million respectively for the year ended December 31, 1984. These amounts are included in the benefits for the year.

SCHEDULE OF BENEFITS FOR THE YEAR ENDED DECEMBER 31, 1984 (in thousands of dollars)

	1984		1983	
	Total	Government's share	Total	Government's share
Initial	5,572,489		5,671,731	
Extended duration of employment	738,719		949,897	
Extended regional unemployment rate	2,738,559	2,738,559	2,680,553	2,680,553
Maternity	394,586		341,828	
Sickness	199,078		174,370	
Work sharing	31,377		84,940	
Retirement	18,026		17,539	
Adoption	3,008			
	9,695,842	2,738,559	9,920,858	2,680,553
Fishing	163,601	151,829	141,759	130,020
	9,859,443	2,890,388	10,062,617	2,810,573

The benefits for the extended regional unemployment rate and the fishing benefits, less fishing premiums collected, are the sole responsibility of the Government.

Government Annuities Account

AUDITOR'S REPORT

THE HONOURABLE FLORA MacDONALD, P.C., M.P.
MINISTER OF EMPLOYMENT AND IMMIGRATION

I have examined the balance sheet of the Government Annuities Account as at March 31, 1985 and the statement of operations and actuarial reserves for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at March 31, 1985 and the results of its operations for the year then ended in accordance with the provisions of the Government Annuities Acts and Regulations and generally accepted accounting principles applied, except for the change in determining the value of the actuarial reserves and surplus as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
September 16, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984	LIABILITIES	1985	1984
Deposit with Receiver General for Canada	1,020,498	1,046,824	Accounts payable	18	17
Accrued interest due from Canada	74,988	76,777	Actuarial surplus due to Canada (Note 3)	6,015	1,139
Accounts receivable	176	184	Actuarial reserves (Note 4)	1,089,629	1,122,629
	1,095,662	1,123,785		1,095,662	1,123,785

Approved by the Canada Employment and Immigration Commission:

GAETAN LUSSIER
Chairman

PAUL GAUVIN
Executive Director
Finance and Administration

Government Annuities Account—*Continued*

STATEMENT OF OPERATIONS AND ACTUARIAL RESERVES
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Income		
Interest from Canada	74,988	76,777
Premiums	770	1,017
Other	81	61
	75,839	77,855
Payments and other charges		
Annuity payments	99,205	98,274
Premium refunds	3,404	3,664
Unclaimed annuities	215	387
	102,824	102,325
Excess of payments and other charges over income for the year	26,985	24,470
Actuarial reserves, balance at beginning of the year	1,122,629	1,148,238
	1,095,644	1,123,768
Actuarial surplus—Excess of recorded actuarial reserves over calculated actuarial reserves at end of the year (Note 3)	6,015	1,139
Actuarial reserves, balance at end of the year (Note 4)	1,089,629	1,122,629
Represented by:		
Accumulated premiums and accrued interest for unmatured annuities	384,941	429,180
Present value of matured annuities	704,688	693,449
Total actuarial reserves (Note 4)	1,089,629	1,122,629

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and purpose

The Government Annuities Account was established in 1908 by the Government Annuities Act, R.S.C. c. G-6, and modified by the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83.

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The Improvement Act increased the rate of return on Government annuity contracts, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Actuarial reserves

In accordance with Section 15 of the Acts, and with the Government Annuities Regulations, actuarial reserves comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest, and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus due to Canada

If at the end of any fiscal year the recorded amount of actuarial reserves exceeds or is less than the calculated amount of actuarial reserves, the difference results in an actuarial surplus or deficit which is charged or credited to the Government Annuities Account within the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is calculated annually on actuarial reserves, at a rate of seven per cent, as required by the Improvement Act.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

3. Actuarial surplus

As of March 31, 1985, a refined retrospective valuation method for deferred annuities was adopted, which resulted in a $13,373,000 reduction in actuarial reserves and therefore in a corresponding amount of additional actuarial surplus being generated.

The assumptions regarding the distribution of matured government annuities by frequency and by incidence of payment were also revised. The ensuing modification providing for the earlier incidence of payment than assumed heretofore resulted in an increase in actuarial

Government Annuities Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

reserves of $7,358,000 thus reducing by the same amount the actuarial surplus for the year.

Had these two changes not taken place, the actuarial surplus would have amounted to $829,000 instead of the actual amount of $6,015,000.

4. Actuarial reserves

The method utilized to calculate the actuarial reserves of $1,089,629,000 (1984—$1,122,629,000) was in accordance with subsection 15(1) of the Government Annuities Improvement Act, S.C. 1974-75-76, c. 83 and the Regulations pertaining thereto.

The Regulations provide that the Mortality Tables to be used in the preparation of tables for determining the values of annuities shall be the Annuity Table for 1949 without projection for males and females and modified by Projection Scale C.

Mortality experience in recent years has shown that life expectancy has increased at a faster rate than that provided by Projection Scale C. Should this trend continue at the same rate in the future, the 1949 Mortality table adjusted by Projection Scale C may need to be modified and could result in a potential liability that would impact future actuarial reserves. Sufficient information is not available at this time to determine this liability. However, the Canada Employment and Immigration Commission has in progress mortality analysis and projects to determine this amount.

5. Services provided without charge

Administrative services are provided to the Account by the Canada Employment and Immigration Commission without charge.

For the year ended March 31, 1985, the cost of these services amounted to $3,654,000 (1984—$3,532,000), including amounts for services provided without charge by other Government departments to the Commission.

Royal Canadian Mounted Police (Dependants) Pension Fund

AUDITOR'S REPORT

THE HONOURABLE ELMER MACKAY, P.C., M.P.
SOLICITOR GENERAL OF CANADA

I have examined the statement of receipts and disbursements and fund balance of the Royal Canadian Mounted Police (Dependants) Pension Fund for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the receipts and disbursements of the Fund and its balance for the year ended March 31, 1985 in accordance with the basis of accounting set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 26, 1985

STATEMENT OF RECEIPTS AND DISBURSEMENTS AND FUND BALANCE FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Receipts		
Interest	1,381,597	1,259,973
Contributions	30,052	31,205
	1,411,649	1,291,178
Disbursements		
Pensions	424,735	459,703
Contributions withdrawn	16,826	37,520
	441,561	497,223
Excess of receipts over disbursements	970,088	793,955
Fund balance at beginning of the year	12,794,271	12,000,316
Fund balance at end of the year, represented by cash on deposit with Receiver General for Canada	13,764,359	12,794,271

Approved:

PIERRE LEMIEUX
Departmental Services Officer

R. H. SIMMONDS
Commissioner

NOTES TO FINANCIAL STATEMENT MARCH 31, 1985

1. Authority and operations

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 by the Royal Canadian Mounted Police Pension Continuation Act. The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions. The Fund is credited with these contributions together with interest computed quarterly on the balance to the credit of the Fund at the end of the preceding quarter, and charged with contributions withdrawn and pensions. All transactions of the Fund are made through the Consolidated Revenue Fund.

Section 56 of the Act directs the Minister of Finance to have an actuarial valuation of the Fund made at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

2. Basis of accounting

All transactions of the Fund are accounted for on a cash basis.

3. Supplementary information

The most recent actuarial valuation was made as at March 31, 1982. The valuation disclosed an actuarial surplus of $1,812,000 of which $692,000 was allocated to increased pensions, retroactive to January 1, 1982.

SECTION 9

1984-85
PUBLIC ACCOUNTS

Other Liabilities

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Interest and matured debt	9.2
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Outstanding cheques and warrants	9.3
Allowance for employee vacation and termination benefits	9.3
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government	9.3
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OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges, i.e. inflow and outflow of transactions. In addition, the term "account without current transactions" has been included in one table, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

Table 9.1 presents the year-end balances for other liabilities.

TABLE 9.1

OTHER LIABILITIES

	April 1/1984	March 31/1985	Net increase or decrease (–)	
			1985	1984
	$	$	$	$
Interest and matured debt, Table 9.2	9,638,712,873	10,805,851,400	1,167,138,527	1,240,835,889
Less: unamortized discount on Treasury bills	1,016,378,026	1,387,407,202	371.029,176	328,305,554
	8,622,334,847	*9,418,444,198*	*796,109,351*	*912,530,335*
Accounts payable	4,306,991,768	5,555,515,450	1,248,523,682	1,015,385,908
Outstanding cheques and warrants, Table 9.3	3,046,343,735	3,422,522,153	376,178,418	516,384,941
Allowance for employee vacation and termination benefits	1,900,000,000	2,050,000,000	150,000,000	150,000,000
Allowance for borrowings of agent Crown corporations expected to be repaid by the Government—				
Borrowings of agent Crown corporations	10,763,184,000	12,864,133,000	2,100,949,000	2,713,014,000
Less: borrowings expected to be repaid by these Crown corporations	10,675,258,000	12,810,306,000	2,135,048,000	2,911,889,000
	87,926,000	*53,827,000*	*– 34,099,000*	*– 198,875,000*
Miscellaneous, Table 9.4	134,079,188	185,079,149	50,999,961	19,927,206
Total	18,097,675,538	20,685,387,950	2,587,712,412	2,415,353,390

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, provision for compound and bonus interest on Canada savings bonds, and matured debt.

Table 9.2 presents a summary of the balances and transactions in this account.

TABLE 9.2

INTEREST AND MATURED DEBT

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Interest due	4,746,601,331	12,367,732,308	11,737,576,623	5,376,757,016	630,155,685	1,115,983,380
Interest accrued	3,822,103,131	16,351,334,875	15,441,389,490	4,732,048,516	909,945,385	179,949,754
Provision for compound and bonus interest on Canada savings bonds—						
Compound interest	116,480,000	24,550,000	82,580,000	58,450,000	– 58,030,000	41,536,000
Bonus interest	646,891,000	105,540,000	488,921,000	263,510,000	– 383,381,000	– 249,179,000
	763,371,000	*130,090,000*	*571,501,000*	*321,960,000*	*– 441,411,000*	*– 207,643,000*
Matured debt	306,637,411	130,157,953,469	130,089,505,012	375,085,868	68,448,457	152,545,755
Total	9,638,712,873	159,007,110,652	157,839,972,125	10,805,851,400	1,167,138,527	1,240,835,889

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Provision for compound and bonus interest on Canada savings bonds

This account records the estimated future obligations for additional interest payments, to holders of certain Canada savings bonds.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government of Canada, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized Discount on Treasury Bills

This account records the portion of the discount on outstanding Treasury bills which has not yet been charged to expenditure. The discount is amortized as an expenditure over the term of issue.

Accounts Payable

This account represents amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceilings, and items to be paid from certain statutory authorities.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 9.3 presents a summary of the balances in this account.

TABLE 9.3

OUTSTANDING CHEQUES AND WARRANTS

	April 1/1984	March 31/1985	Net increase or decrease (–)	
			1985	1984
	$	$	$	$
Outstanding cheques	2,802,614,279	3,168,000,593	365,386,314	550,279,535
Imprest account cheques	496,012	596,547	100,535	– 10,294
Unemployment Insurance warrants	243,233,444	253,925,013	10,691,569	– 33,884,300
Total	3,046,343,735	3,422,522,153	376,178,418	516,384,941

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenue. During the year, an amount of $2,716,264 was transferred to revenue.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. During the year, an amount of $10,822 was transferred to revenue.

Unemployment Insurance warrants

This account records outstanding Unemployment Insurance benefit warrants.

Allowance for Employee Vacation and Termination Benefits

This account represents allowances for amounts owing for earned and unpaid annual vacation leave ($400 million) and for employee benefits payable upon termination of employment ($1,650 million).

Allowance for Borrowings of Agent Crown Corporations Expected to be Repaid by the Government

In accordance with Section 45 of the Financial Administration Act, the payment of all money borrowed by agent Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent Crown corporations expected to be repaid by the Government (see Table 7.4 in Section 7 of this volume) and does not include the borrowings of Canadair Financial Corporation Inc since Parliament already provided authority (Regional Industrial Expansion Vote 7c, Appropriation Act No 4, 1984-85) to assume the debt of this Corporation. The borrowings of this Corporation are reported under Unmatured Debt (Section 11 of this volume) on the Government's Statement of Assets and Liabilities.

Other Liabilities—Miscellaneous

Table 9.4 presents a summary of the balances and transactions for other miscellaneous liabilities.

TABLE 9.4

OTHER LIABILITIES—MISCELLANEOUS

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
	$	$	$	$	$	$
Eldorado Mining and Refining Limited—Unpresented capital stock	23,695			23,695		– 68
Miscellaneous departmental paylist deductions	21,069,282	13,200,996	21,069,282	13,200,996	– 7,868,286	6,098,920
Contractors' and other holdbacks—						
Agriculture	2,087,267	3,208,988	3,474,968	1,821,287	– 265,980	341,866
Communications	608,319	2,067,281	742,395	1,933,205	1,324,886	– 18,493
National Library	15,998	17,854		33,852	17,854	15,998
Public Archives	25,000		25,000		– 25,000	25,000
Consumer and Corporate Affairs	3,481	20,686	20,000	4,167	686	3,481
Employment and Immigration	9,232	51,073	30,936	29,369	20,137	– 53,990
Energy, Mines and Resources	5,340,479	10,474,355	7,259,235	8,555,599	3,215,120	1,599,253
Atomic Energy Control Board	67,512	101,768	114,301	54,979	– 12,533	31,793
Environment	2,799,037	700,992	664,106	2,835,923	36,886	188,033
External Affairs	777,999	1,110,262	509,631	1,378,630	600,631	309,809
Canadian International Development Agency	13,744,856	20,602,797	18,841,070	15,506,583	1,761,727	2,998,742
Fisheries and Oceans	969,069	3,385,201	1,971,990	2,382,280	1,413,211	– 83,646
Indian Affairs and Northern Development	2,281,712	42,877	1,536,227	788,362	– 1,493,350	304,993
Justice		19,460	16,765	2,695	2,695	– 3,300
National Defence	27,136,228	116 536,796	76,115,197	67,557,827	40,421,599	2,084,759
National Health and Welfare	329,730	110,813	53,767	386,776	57,046	17,949
National Revenue—						
Customs and Excise	171,761	1,003,091	257,217	917,635	745,874	171,761
Public Works	18,585,019	31,788,699	27,874,679	22,499,039	3,914,020	5,331,215
Regional Industrial Expansion	304,414	76,280	58,829	321,865	17,451	– 55,008
Science and Technology—						
National Research Council	2,564,308	3,489,772	2,677,238	3,376,842	812,534	220,506
Solicitor General—						
Administration program	383,318	261,974	441,831	203,461	– 179,857	74,581
Correctional Service	870,339	901,330	663,204	1,108,465	238,126	667,817
Royal Canadian Mounted Police	627,796	1,116,003	192,873	1,550,926	923,130	601,464
Supply and Services—						
Supply program	2,246,546	667,747	156,094	2,758,199	511,653	911,700
Services program		4,493		4,493	4,493	
Transport	18,561,194	25,100,948	22,927,831	20,734,311	2,173,117	3,436,570
Canadian Transport Commission	16,349	2,886	4,394	14,841	– 1,508	– 772
Account without current transactions						– 7,083
	100,526,963	*222,864,426*	*166,629,778*	*156,761,611*	*56,234,648*	*19,114,998*
Suspense accounts	12,459,248	2,633,599		15,092,847	2,633,599	– 2,380,403
Account without current transactions						– 2,906,241
Total	134,079,188	238,699,021	187,699,060	185,079,149	50,999,961	19,927,206

Eldorado Mining and Refining Limited—Unpresented capital stock

The liability of the Government of Canada for the value of the paid-up capital stock of the former company, which has not been redeemed at the close of the year, is recorded herein.

Miscellaneous departmental paylist deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Contractors' and other holdbacks

This account records the amounts withheld to ensure that contracts are carried out as stipulated. Holdbacks are charged to appropriations of departments or agencies concerned, and are credited to this account under Section 35 of the Financial Administration Act. They are paid out in accordance with contracts under regulations of the Treasury Board.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

SECTION 10

1984-85
PUBLIC ACCOUNTS

Foreign Exchange Accounts

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Exchange Fund Account—Advances	**10.2**
International Monetary Fund— Subscriptions	**10.3**
International Monetary Fund— Notes payable	**10.3**
Special Drawing Rights allocations	**10.3**
Supplementary statement— Exchange Fund Account	**10.4**

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue as premium and discount on exchange, and net losses are charged to budgetary expenditure of the Department of Finance.

Table 10.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to $9,057 million as at March 31, 1985 ($6,086 million as at March 31, 1984); details relating to these obligations are presented in Section 11 of this volume.

TABLE 10.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1984	Receipts and other credits	Payments and other charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Exchange Fund Account—Advances	3,399,467,901	19,539,014,501	20,316,185,330	4,176,638,730	777,170,829	– 766,191,268
International Monetary Fund—Subscriptions	3,995,201,450	34,724,466	24,783,886	3,985,260,870	– 9,940,580	1,278,989,540
	7,394,669,351	*19,573,738,967*	*20,340,969,216*	*8,161,899,600*	*767,230,249*	*512,798,272*
Less: International Monetary Fund—Notes payable	3,243,766,031	150,783,885	118,766,031	3,275,783,885	32,017,854	961,134,845
Special Drawing Rights allocations	1,058,626,501		2,634,001	1,055,992,500	– 2,634,001	18,726,339
	4,302,392,532	*150,783,885*	*121,400,032*	*4,331,776,385*	*29,383,853*	*979,861,184*
Total foreign exchange accounts (net)	3,092,276,819	19,724,522,852	20,462,369,248	3,830,123,215	737,846,396	– 467,062,912

Exchange Fund Account—Advances

This account records the moneys advanced from the Government of Canada to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the Currency Act. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. These financial statements as at December 31, 1984, together with the Auditor General's report thereon, are found at the end of this section.

Table 10.2 shows advances to, and assets held by, the Exchange Fund Account as at March 31, 1985. Gold held by the Account is valued at 35 SDRs per fine ounce ($47.31 Cdn as at March 31, 1985 and $47.53 Cdn as at March 31, 1984).

In 1984-85, payments and other charges consisted of advances to the Exchange Fund Account in the amount of $20,110 million, and a valuation adjustment of $206 million. Receipts and other credits consisted of repayments of advances of $19,408 million, and a valuation adjustment of $131 million.

TABLE 10.2

EXCHANGE FUND ACCOUNT—ASSETS

	March 31/ 1985	March 31/ 1984
	(in millions of dollars)	
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1985, US $4,300 million; 1984, US $2,800 million)(1)	5,864	3,573
Deutsche marks (1985, DM 200 million; 1984, DM 700 million)	89	346
Swiss francs (1985, SF 1,676 million; 1984, SF 1,188 million)	885	707
Japanese yen (1985, Y 186,150 million; 1984, Y 70,000 million)	1,014	398
Special Drawing Rights (1985, SDR 383.3 million; 1984, SDR 383.3 million)	518	520
	8,370	*5,544*
Less: Canadian dollar deposit with the Receiver General for Canada	4,193	2,145
Total advances from the Consolidated Revenue Fund	4,177	3,399
Assets financed by advances from the Consolidated Revenue Fund:		
US cash on deposit	110	425
US dollar short-term deposits	1,023	32
US dollar investments	1,852	1,621
Deutsche marks short-term deposits		274
Swiss francs short-term deposits		(2)
Special Drawing Rights	48	74
International Monetary Fund notes	224	237
Gold	953	959
Canadian cash on deposit	1	1
Total	*4,211*	*3,623*
Less: income not yet transferred to the Consolidated Revenue Fund—		
Deferred valuation gains at previous December 31	90	192
Total income and net valuation gains (losses) from January 1 to March 31	– 56	32
	34	*224*
	4,177	3,399

(1) Excludes 1962 issue (1985, $65,452,800; 1984, $63,294,560) and 1968 issue (1985, $136,360,000; 1984, $127,610,000), the proceeds of which were advanced to the Exchange Fund Account in Canadian dollars.

(2) Less than $500,000.

International Monetary Fund—Subscriptions

This account records the value of Canada's quota (i.e. subscription assigned) in the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions and loans to the IMF, under special facilities, exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand, for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars. In 1984-85, receipts and other credits consisted of a valuation adjustment of $3 million and a maintenance of value adjustment of $32 million, while payments and other charges consisted of a maintenance of value adjustment of $25 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government of Canada to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1984-85, notes payable to the IMF increased by $32 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1984-85, payments and other charges consisted of a valuation adjustment of $3 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

AUDITOR'S REPORT

THE HONOURABLE MICHAEL WILSON, P.C., M.P.
MINISTER OF FINANCE

I have examined the balance sheet of the Exchange Fund Account as at December 31, 1984 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

D. LARRY MEYERS, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 5, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984
(in millions of dollars)

ASSETS	1984		1983	
	US	Cdn	US	Cdn
Denominated in US dollars				
Cash and short-term deposits	236.6	312.7	116.7	145.2
Securities (Note 3)	943.9	1,247.6	1,848.3	2,300.0
	1,180.5	1,560.3	1,965.0	2,445.2
Denominated in other foreign currencies				
Cash and short-term deposits	28.5	37.6	344.6	428.8
Denominated in Special Drawing Rights				
Special Drawing Rights (Note 4)	73.1	96.6	24.2	30.1
International Monetary Fund notes (Note 5)	171.0	226.1	135.2	168.2
Gold (Note 6)	690.9	913.1	739.1	919.8
	935.0	1,235.8	898.5	1,118.1
Official international reserve assets (Note 7)	2,144.0	2,833.7	3,208.1	3,992.1
Denominated in Canadian dollars				
Cash		0.3		0.7
		2,834.0		3,992.8

LIABILITIES	1984	1983
	Cdn	Cdn
Due to the Consolidated Revenue Fund		
Advances (Note 8)	2,311.8	3,210.4
Net income for the year	414.0	590.8
	2,725.8	3,801.2
Provision for valuation losses on uncompleted contracts (Note 9)	17.9	0.2
Deferred net valuation gains	90.3	191.4
	2,834.0	3,992.8

Approved:

GERALD BOUEY
Governor
Bank of Canada

ROBERT JARRETT
Chief, Foreign Exchange Operations
Bank of Canada

MARSHALL A. COHEN
Deputy Minister
Department of Finance

Exchange Fund Account—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1984
(in millions of Canadian dollars)

	1984	1983
Investment income		
Cash and short-term deposits	68.6	57.7
US dollar securities	149.7	236.6
Special Drawing Rights	6.5	11.5
International Monetary Fund notes	27.0	8.8
Gold loans	0.1	0.6
	251.9	315.2
Net valuation gains		
During the year (Note 10)	61.0	148.9
Deferred from previous years	191.4	318.1
Deferred to subsequent years	(90.3)	(191.4)
	162.1	275.6
Net income for the year, due to the Consolidated Revenue Fund	414.0	590.8

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Authority and objective

The Account is governed by Part II of the Currency and Exchange Act, R.S.C. 1970, c.C-39, as amended (the Act). Amendments made in 1984 changed the title of the Act to the Currency Act. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The Account is funded by advances from the Consolidated Revenue Fund (CRF) which are limited to Cdn $10 billion by Order in Council dated March 1, 1979 and are not subject to interest. The net income for the year due to the CRF is payable within three months after the end of the year.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar and the Minister acquires for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Accounting policies

Valuation of assets

US dollar securities, Special Drawing Rights (SDRs) and International Monetary Fund (IMF) notes are adjusted for amortized premiums and discounts where applicable, and include accrued interest. Gold is recorded at 35 SDRs per fine ounce. Cash and short-term deposits include accrued interest where applicable.

Translation of foreign currencies and SDRs

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates in the Canadian foreign exchange market. Assets and liabilities denominated in SDRs are first translated into US dollars at the year-end US dollar value of the SDR, as calculated by the IMF, and then into Canadian dollars. Investment income in foreign currencies is translated into Canadian dollars at the foreign exchange rates prevailing on the date the income is recorded. The assets and liabilities denominated in foreign currencies and SDRs have been translated into Canadian dollars at the following year-end exchange rates:

	1984	1983
US dollar	1.3217	1.2444
Deutsche mark	0.4187	0.4562
Swiss franc	0.5078	0.5702
Japanese yen	0.005248	0.005370
Special Drawing Right	1.29554	1.30283

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

Investment income

Investment income is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of securities.

Valuation gains and losses

Valuation gains and losses include the increases and decreases in the value of assets and liabilities arising from the translation of foreign currencies and SDRs during the year and at year end. Valuation gains and losses also include gains or losses on transactions in foreign currencies, SDRs and gold, and on the liquidation of liabilities. In accordance with the provisions of the Act, valuation gains and losses for the year are taken into income in three equal portions over the current and two succeeding years.

Operating expenses

The Bank of Canada provides, without charge, the administrative, custodial and fiscal agency services to carry out the objectives of the Account.

3. Securities denominated in US dollars

	1984	1983
	(in millions of US dollars)	
US Government treasury bills	843.9	1,817.3
International Bank for Reconstruction and Development bonds	95.0	30.0
Accrued interest	5.0	1.0
	943.9	1,848.3

Estimated market value at year end:
1984—US $944 million (Cdn $1,248 million)
1983—US $1,848 million (Cdn $2,300 million)

4. Special Drawing Rights

SDRs were created by the IMF to supplement international reserve assets. SDRs are allocated to member countries in proportion to their quotas in the IMF and can be used in transactions between participants in the SDR Department of the IMF or in transactions with the IMF itself. The value of the SDR is calculated by the IMF as a weighted average of the market values of five major currencies. At year end, one SDR was equivalent to US $0.980205 (1983—US $1.04695).

The liability of a member country to the IMF in respect of cumulative SDR allocations is the settlement obligation that would be incurred upon the termination of that country's participation in the SDR Department of the IMF or on the liquidation by the IMF of this Department. SDRs allocated to Canada by the IMF are advanced from the CRF to the Account. However, some SDRs have subsequently been returned to the CRF and used to pay part of Canada's increased subscription in the IMF.

The IMF pays interest on SDRs held and charges interest at an identical rate on the cumulative allocations. The interest rate is based on short-term money market rates in the countries whose currencies are used to calculate the value of the SDR. Interest paid by the IMF on SDRs held by the Account is included in investment income. Interest on Canada's cumulative allocations is charged directly to the CRF.

The following is a reconciliation between the IMF cumulative allocations of SDRs to Canada and the SDRs held by the Account:

	1984	1983
	(in millions of SDRs)	
Cumulative allocations to Canada	779.3	779.3
Less: SDRs used to pay part of Canada's increased subscription in the IMF	396.0	396.0
Net advances to the Account	383.3	383.3
Less: net sales	309.6	363.2
Held at end of the year	73.7	20.1
Accrued interest	0.9	3.0
	74.6	23.1
	(in millions of US dollars)	
Held at end of the year	72.2	21.0
Accrued interest	0.9	3.2
	73.1	24.2

Exchange Fund Account—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

5. International Monetary Fund notes

	1984	1983
	(in millions of SDRs)	
Supplementary Financing Facility notes	164.2	123.6
Accrued interest	10.3	5.5
	174.5	129.1
	(in millions of US dollars)	
Notes	160.9	129.4
Accrued interest	10.1	5.8
	171.0	135.2

These notes represent Canada's participation in the Supplementary Financing Facility established to assist members of the IMF with balance of payments needs. The notes were acquired in 1980, 1983 and 1984 and have original terms to maturity of five years. They are redeemable on demand if Canada represents that it has a balance of payments need and are transferable to other members.

6. Gold

	1984	1983
	(in thousands of fine ounces)	
Held at beginning of the year	20,170	20,263
Sales	33	93
Held at end of the year	20,137	20,170
	(in millions of US dollars)	
	690.9	739.1

Gold is recorded at 35 SDRs (US $34.31; 1983—US $36.64) per fine ounce. During the year, the market price of gold, as recorded at the London fixings, ranged from a low of US $303.25 (1983—US $374.25) per fine ounce to a high of US $406.85 (1983—US $511.50) and closed at US $309.00 (1983—US $381.50).

The Minister of Finance has authorized loans and/or sales, at market related prices, of part of the gold held by the Account, to the Royal Canadian Mint and others. At year end, the Account's gold holdings included gold loans of 88 thousand (1983—40 thousand) fine ounces.

7. Official international reserve assets

The Account is the principal repository of Canada's official international reserves. These international reserves, as defined by the Minister of Finance, consist of assets held by the Account as well as foreign assets held by both the Bank of Canada and the CRF.

8. Due to the Consolidated Revenue Fund—Advances

	1984		1983	
	(in millions)			
	Amount	Cdn $	Amount	Cdn $
Foreign currencies and SDRs				
US dollars	2,400	3,172.1	2,400	2,986.6
Swiss francs	2,186	1,110.1	1,198	683.1
Japanese yen	190,000	997.3	100,000	537.0
SDRs	383	496.6	383	499.4
Deutsche marks	200	83.7	700	319.3
		5,859.8		5,025.4
Less: Canadian dollar deposit with the Receiver General for Canada		3,548.0		1,815.0
		2,311.8		3,210.4

The proceeds of Canada's borrowings in foreign currency and the IMF allocations of SDRs have been advanced in foreign currency and SDRs from the CRF to the Account. The borrowings include foreign bond and note issues and bank loans, as well as borrowings under Standby Credit Arrangements with Canadian and foreign banks. Redemptions of such borrowings are made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies is charged directly to the CRF.

9. Provision for valuation losses on uncompleted contracts

At year end, the Account had outstanding short-term swap arrangements with the Bank of Canada as well as uncompleted foreign exchange transactions.

As the exchange rates on these uncompleted contracts differ from the year-end rates at which the Account's assets and liabilities are valued, additional valuation gains or losses will occur upon settlement. The provision for valuation losses on uncompleted contracts arises from the revaluation of such contracts using the year-end rates of exchange and represents the portion of future net losses attributed to the current year.

Under the swap arrangements with the Bank of Canada, the Account sells US dollars to the Bank and agrees to repurchase these amounts at the same exchange rates at which they were sold. These contracts are undertaken to assist in the Bank's management of chartered banks' cash reserves. Swaps outstanding at year end amounted to US $370 million (Cdn $488 million) (1983 — US $225 million; Cdn $280 million). Assets transferred to the Bank under swap arrangements remain part of Canada's official international reserves.

Exchange Fund Account—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

10. Net valuation gains (losses) during the year

	1984			1983
	Assets	Liabilities	Total	Total
	(in millions of Canadian dollars)			
Swiss francs	(43.4)	135.6	92.2	54.7
U S dollars	129.2	(197.6)	(68.4)	18.7
Japanese yen	8.8	13.9	22.7	(2.5)
Gold	(5.1)		(5.1)	(37.3)
Deutsche marks	1.5	2.7	4.2	41.7
Special Drawing Rights	(1.3)	2.8	1.5	26.4
	89.7	(42.6)	47.1	101.7
Gain on gold sales			13.9	47.2
Net valuation gains during the year			61.0	148.9

SECTION 11

1984-85
PUBLIC ACCOUNTS

Unmatured Debt

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UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due. It also includes the borrowings of Canadair Financial Corporation Inc to be repaid by the Government.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as issues and retirements, i.e. inflow and outflow of transactions. In addition, the term "account(s) without current transactions" has been included in some tables, to provide a link with figures published in the previous year's edition of the Public Accounts, and to show net transactions in accounts which were closed out in the previous year.

TABLE 11.1

UNMATURED DEBT

					Net increase or decrease (–)	
	April 1/1984	Issues	Retirements	March 31/1985	1985	1984
	$	$	$	$	$	$
Payable in Canadian currency—						
Marketable bonds, Table 11.2	56,810,901,000	20,931,377,000	8,486,063,000	69,256,215,000	12,445,314,000	8,507,320,550
Canada savings bonds, Table 11.3	38,204,327,100	12,773,881,137	9,018,777,781	41,959,430,456	3,755,103,356	5,563,327,150
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund, Table 11.4	188,676,000	16,661,000		205,337,000	16,661,000	17,259,000
Treasury bills, Table 11.5	41,700,000,000	134,525,000,000	123,925,000,000	52,300,000,000	10,600,000,000	12,575,000,000
Borrowings of Canadair Financial Corporation Inc to be repaid by the Government	150,000,000	34,000,000	84,000,000	100,000,000	– 50,000,000	150,000,000
	137,053,904,100	*168,280,919,137*	*141,513,840,781*	*163,820,982,456*	*26,767,078,356*	*26,812,906,700*
Less: Government's holdings of unmatured debt—						
Marketable bonds	163,975,846	169,641,818	291,625,906	41,991,758	– 121,984,088	163,974,746
Canada savings bonds held on account of employees	149,992,300	196,525,000	148,006,000	198,511,300	48,519,000	12,986,600
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	188,676,000	16,661,000		205,337,000	16,661,000	17,259,000
	502,644,146	*382,827,818*	*439,631,906*	*445,840,058*	*– 56,804,088*	*194,220,346*
	136,551,259,954	167,898,091,319	141,074,208,875	163,375,142,398	26,823,882,444	26,618,686,354
Payable in foreign currencies—						
Marketable bonds, Table 11.2	2,182,709,560	226,935,000	292,827,760	2,116,816,800	– 65,892,760	– 1,226,849,960
Notes and loans payable in foreign currencies, Table 11.6	3,039,125,000	7,284,195,000	4,380,793,250	5,942,526,750	2,903,401,750	1,214,250,000
Borrowings of Canadair Financial Corporation Inc to be repaid by the Government	883,485,000	212,708,000	79,217,000	1,016,976,000	133,491,000	– 279,714,000
	6,105,319,560	*7,723,838,000*	*4,752,838,010*	*9,076,319,550*	*2,970,999,990*	*– 292,313,960*
Less: Government's holdings of unmatured debt—						
Marketable bonds	19,903,400	7,345,400	7,276,800	19,972,000	68,600	7,532,400
	6,085,416,160	7,716,492,600	4,745,561,210	9,056,347,550	2,970,931,390	– 299,846,360
Total unmatured debt	142,636,676,114	175,614,583,919	145,819,770,085	172,431,489,948	29,794,813,834	26,318,839,994

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Section 13 of this volume.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—bought and sold on the open market;

—payable in Canadian or foreign currency;

—subject to call or redemption before maturity;

—fixed dates of maturity;

—interest payable either in coupon or registered form; and,

—face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 11.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1985.

TABLE 11.2

MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1984	Issues[1]	Retirements[1]	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
				$	$	$	$	$	$
Payable in Canadian currency—									
Matured 1984-85									
1984—Apr 1	7½	Apr 1/74	F39	69,821,000		69,821,000		– 69,821,000	
Apr 1	8	Apr 1/79	F81	77,000		77,000		– 77,000	
Apr 1	9¼	Oct 1/74	F87	322,309,000		322,309,000		– 322,309,000	
Apr 1	16¼	June 1/81-July 31/81	J63	575,000,000		575,000,000		– 575,000,000	
June 1	10	Feb 1/79-Mar 15/79 Aug 15/79-July 1/80	J23	1,075,000,000		1,075,000,000		– 1,075,000,000	
Aug 1	13¾	Mar 1/81	J57	403,580,000		403,580,000		– 403,580,000	– 46,395,000
Aug 1	16	Feb 1/82-Aug 1/82	J74	300,000,000		300,000,000		– 300,000,000	
Aug 1	15	Mar 31/82-May 1/82	J77	325,000,000		325,000,000		– 325,000,000	
Oct 1	8¾	Oct 1/79	F91	749,000		749,000		– 749,000	
Oct 1	10½	Oct 1/79	J28	300,000,000		300,000,000		– 300,000,000	
Oct 1	12½	Oct 1/80	J48	764,453,000		764,453,000		– 764,453,000	– 10,539,000
Dec 15	11½	Dec 15/79-Feb 1/80	J32	700,000,000		700,000,000		– 700,000,000	
Dec 15	14¾	June 1/82	J80	100,000,000		100,000,000		– 100,000,000	
1985—Feb 1	13¼	Mar 31/81	J59	599,358,000		599,358,000		– 599,358,000	– 642,000
Mar 15	13¾	Mar 31/80	J37	833,501,000		833,501,000		– 833,501,000	– 16,492,000
				6,368,848,000		*6,368,848,000*		*– 6,368,848,000*	*– 74,068,000*
Maturing 1985-86									
1985—May 1	13	May 1/80-Dec 1/80 Dec 22/80	J40[2]	1,798,823,000		1,783,170,000	15,653,000	– 1,783,170,000	– 1,177,000
June 6	9¼	June 6/83	H4	300,000,000			300,000,000		300,000,000
July 1	11¼	June 1/80	J44	450,000,000			450,000,000		
July 1	15½	July 1/82	J83	350,000,000			350,000,000		
Sept 1	14½	Sept 1/82	J86	200,000,000			200,000,000		
Sept 6	10½	Sept 6/83	H7	300,000,000			300,000,000		300,000,000
Oct 1	9½	Oct 1/80	F96	1,345,000			1,345,000		
Oct 1	10¾	Aug 1/80-Nov 22/82 Dec 15/82	J46	850,000,000			850,000,000		
Oct 1	12¾	Oct 15/82	J89	150,000,000			150,000,000		
Dec 6	9¾	Dec 6/83	H13	350,000,000			350,000,000		350,000,000
Dec 15	8	Dec 15/75-Oct 1/78	F57	116,479,000			116,479,000		
Dec 15	9¾	Feb 1/83-May 15/83	J97	275,000,000			275,000,000		75,000,000
1986—Feb 1	12½	Feb 1/81	J55[2]	725,000,000		417,000	724,583,000	– 417,000	
Mar 6	10½	Mar 6/84	H16	350,000,000			350,000,000		350,000,000
Mar 15	10	Feb 22/83-Mar 15/83 Apr 27/83-Oct 15/83 Nov 8/83	H1	625,000,000			625,000,000		325,000,000
				6,841,647,000		*1,783,587,000*	*5,058,060,000*	*– 1,783,587,000*	*1,698,823,000*
Maturing 1986-87									
1986—May 1	14½	May 1/81	J61[2]	499,589,000		644,000	498,945,000	– 644,000	– 410,000
June 1	15¼	June 1/81-July 31/81	J64[2]	816,930,000		622,000	816,308,000	– 622,000	– 73,060,000
June 6	13	June 6/84	H28		375,000,000		375,000,000	375,000,000	
July 1	14¾	July 1/81	J68[2]	440,285,000		1,520,000	438,765,000	– 1,520,000	– 9,715,000
Sept 5	12¼	Sept 5/84	H37		400,000,000		400,000,000	400,000,000	
Oct 1	8	Oct 1/69-Feb 15/70 Apr 1/77	F47	410,380,000			410,380,000		
Oct 1	18	Oct 15/81	J72[2]	317,664,000		17,465,000	300,199,000	– 17,465,000	– 23,824,000
Dec 5	10¾	Dec 5/84	H46		450,000,000		450,000,000	450,000,000	
Dec 15	10	Dec 15/83-Feb 1/84	H14	200,000,000			200,000,000		200,000,000
1987—Feb 1	15½	Feb 1/82-Aug 1/82	J75[2]	1,173,569,000		29,373,000	1,144,196,000	– 29,373,000	– 47,431,000
Mar 5	12	Mar 26/85	H55		400,000,000		400,000,000	400,000,000	
Mar 15	15	Mar 31/82-May 1/82	J78	800,000,000			800,000,000		
				4,658,417,000	*1,625,000,000*	*49,624,000*	*6,233,793,000*	*1,575,376,000*	*45,560,000*
Maturing 1987-88									
1987—May 1	12¼	May 8/84-Aug 22/84 Sept 12/84-Oct 1/84	H23		650,000,000		650,000,000	650,000,000	
June 1	13	June 1/84-June 19/84 July 11/84	H27		375,000,000		375,000,000	375,000,000	
June 1	14¾	June 1/82	J81	250,000,000			250,000,000		
July 1	8¼	July 1/77-Sept 1/77 Dec 15/77	J11	525,000,000			525,000,000		
July 1	15	July 1/82	J84[2]	399,994,000		30,000	399,964,000	– 30,000	– 1,000
Sept 1	13½	Aug 1/84	H31		150,000,000		150,000,000	150,000,000	
Sept 1	14¼	Sept 1/82	J87[2]	649,980,000		30,000	649,950,000	– 30,000	– 20,000
Oct 15	13	Oct 15/82	J90	450,000,000			450,000,000		
Nov 15	12	Nov 1/82-Apr 1/84 Oct 24/84	J92	200,000,000	275,000,000		475,000,000	275,000,000	
Dec 1	8	Dec 1/80	F79	7,000			7,000		
Dec 15	11	Dec 15/82-Aug 1/83 Sept 1/83-Dec 15/84	J96	775,000,000	125,000,000		900,000,000	125,000,000	450,000,000

TABLE 11.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1984	Issues(1)	Retirements(1)	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
				$	$	$	$	$	$
1988—Feb 1	8¾	Feb 1/78	J15	125,000,000			125,000,000		
Feb 1	10¼	Feb 1/83-Apr 27/83	J98	500,000,000			500,000,000		150,000,000
Feb 1	11¾	Nov 14/84-Mar 19/85	H45		250,000,000		250,000,000	250,000,000	
Mar 15	10½	Feb 22/83-Mar 15/83 July 12/83-Feb 1/85 Feb 19/85	H2	625,000,000	250,000,000		875,000,000	250,000,000	175,000,000
				4,499,981,000	*2,075,000,000*	*60,000*	*6,574,921,000*	*2,074,940,000*	*774,979,000*
Maturing 1988-89									
1988—June 1	5	June 1/63	AT21	100,000,000			100,000,000		
June 1	5	Feb 1/64	CT9	50,000,000			50,000,000		
Oct 15	10¾	Oct 15/83-Nov 8/83 Dec 15/83	H11	625,000,000			625,000,000		625,000,000
1989—Feb 15	6¾	Feb 15/71	F61	150,000,000			150,000,000		
Feb 15	11	Feb 21/84	H15	200,000,000			200,000,000		200,000,000
Mar 15	12½	Apr 1/84-May 1/84 Aug 22/84-Sept 12/84	H20		575,000,000		575,000,000	575,000,000	
				1,125,000,000	*575,000,000*		*1,700,000,000*	*575,000,000*	*825,000,000*
Maturing 1989-90									
1989—June 1	13¼	June 1/84-June 19/84 July 11/84	H24		525,000,000		525,000,000	525,000,000	
July 1	13½	Aug 1/84	H32		150,000,000		150,000,000	150,000,000	
Aug 1	13¾	Mar 1/81	J58	46,420,000	395,900,000		442,320,000	395,900,000	46,395,000
Oct 1	10	Aug 15/79	J26	200,000,000			200,000,000		
Oct 1	10½	Oct 1/79-July 1/80 May 15/83-June 21/83	J29	775,000,000			775,000,000		425,000,000
Nov 1	10¾	Jan 7/85	H49		350,000,000		350,000,000	350,000,000	
Nov 1	12¼	Oct 1/84-Oct 24/84	H40		325,000,000		325,000,000	325,000,000	
Dec 15	11¼	Dec 15/79-Feb 1/80 June 1/80-Aug 1/80 Sept 27/83-Feb 1/84 Mar 13/84	J33	1,075,000,000			1,075,000,000		625,000,000
1990—Feb 1	12	Nov 14/84-Mar 19/85	H43		400,000,000		400,000,000	400,000,000	
Feb 1	13¼	Mar 31/81	J60	642,000	592,270,000		592,912,000	592,270,000	642,000
Mar 15	13¾	Mar 31/80	J38	16,499,000	822,954,000		839,453,000	822,954,000	16,492,000
				2,113,561,000	*3,561,124,000*		*5,674,685,000*	*3,561,124,000*	*1,113,529,000*
Maturing 1990-91									
1990—May 1	5¼	May 1/64-July 1/64 Sept 1/65	CT12	225,000,000			225,000,000		
May 1	5¼	Apr 1/67	F12	125,000,000			125,000,000		
May 1	13	May 1/80	J41	1,177,000	1,783,170,000		1,784,347,000	1,783,170,000	1,177,000
Sept 1	10¾	July 12/83-Feb 1/85 Feb 19/85	H5	100,000,000	450,000,000		550,000,000	450,000,000	100,000,000
Oct 1	12½	Oct 1/80	J49	10,547,000	11,982,000		22,529,000	11,982,000	10,539,000
1991—Feb 1	12½	Feb 1/81	J56		417,000		417,000	417,000	
				461,724,000	*2,245,569,000*		*2,707,293,000*	*2,245,569,000*	*111,716,000*
Maturing 1991-92									
1991—May 1	14½	May 1/81	J62	411,000	644,000		1,055,000	644,000	410,000
Oct 1	18	Oct 15/81	J73	82,336,000	17,465,000		99,801,000	17,465,000	23,824,000
Dec 15	11½	Dec 15/84	H47		225,000,000		225,000,000	225,000,000	
1992—Feb 1	15½	Feb 1/82	J76	76,431,000	29,373,000		105,804,000	29,373,000	47,431,000
				159,178,000	*272,482,000*		*431,660,000*	*272,482,000*	*71,665,000*
Maturing 1992-93									
1992—June 1	15	June 1/82	J82	200,000,000			200,000,000		
July 1	15	July 1/82	J85	6,000	30,000		36,000	30,000	1,000
Sept 1	5¾	Sept 1/66-Dec 15/66 Feb 1/67	F6	225,000,000			225,000,000		
Sept 1	14¼	Sept 1/82	J88	20,000	30,000		50,000	30,000	20,000
Oct 15	13½	Oct 15/82	J91	400,000,000			400,000,000		
Nov 15	12¾	Nov 1/82	J93	500,000,000			500,000,000		
Dec 15	11¾	Nov 22/82-Dec 15/82 Aug 1/83-Sept 1/83	J95	2,050,000,000			2,050,000,000		950,000,000
1993—Feb 1	11¼	Feb 1/83-Mar 15/83 Apr 27/83-July 12/83	J99	1,850,000,000			1,850,000,000		900,000,000
				5,225,026,000	*60,000*		*5,225,086,000*	*60,000*	*1,850,021,000*
Maturing 1993-94									
1993—May 1	10¾	May 15/83-June 21/83	H3	1,050,000,000			1,050,000,000		1,050,000,000
June 1	15¼	June 1/81	J65	83,070,000	622,000		83,692,000	622,000	73,060,000
July 1	14¾	July 1/81	J69	9,715,000	1,520,000		11,235,000	1,520,000	9,715,000
Oct 15	11¾	Sept 27/83-Oct 15/83 Feb 1/84	H8	1,025,000,000			1,025,000,000		1,025,000,000
Dec 15	11½	Nov 8/83-Dec 15/83 Feb 21/84	H12	850,000,000			850,000,000		850,000,000
1994—Mar 1	12	Mar 13/84	H17	225,000,000			225,000,000		225,000,000
				3,242,785,000	*2,142,000*		*3,244,927,000*	*2,142,000*	*3,232,775,000*

TABLE 11.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1984	Issues(1)	Retirements(1)	March 31/1985	Net increase or decrease (–)	
								1985	1984
				$	$	$	$	$	$
Maturing 1994-95									
1994—Apr 1	13	Apr 1/84-May 1/84 Aug 22/84	H21		1,025,000,000		1,025,000,000	1,025,000,000	
May 15	13¾	June 1/84-July 11/84 Aug 1/84	H25		1,200,000,000		1,200,000,000	1,200,000,000	
June 15	9½	June 15/74-July 1/75 Aug 15/75-June 1/76 Aug 1/76-Apr 1/77	F85	815,314,000		51,194,000	764,120,000	– 51,194,000	
July 15	13½	June 19/84	H29		250,000,000		250,000,000	250,000,000	
Oct 1	12¾	Sept 12/84	H39		475,000,000		475,000,000	475,000,000	
Dec 1	6¼	Dec 1/67	F23	125,000			125,000		
Dec 15	12½	Oct 1/84-Oct 24/84	H42		900,000,000		900,000,000	900,000,000	
1995—Feb 1	11½	Feb 1/85	H51		375,000,000		375,000,000	375,000,000	
Feb 1	12¼	Nov 14/84-Mar 19/85	H44		725,000,000		725,000,000	725,000,000	
Mar 1	11¾	Dec 15/84	H48		475,000,000		475,000,000	475,000,000	
				815,439,000	*5,425,000,000*	*51,194,000*	*6,189,245,000*	*5,373,806,000*	
Maturing 1995-96									
1995—Apr 1	11¼	Feb 19/85	H54		375,000,000		375,000,000	375,000,000	
Oct 1	6½	Oct 1/68	F33	100,000,000			100,000,000		
Oct 1	10	Oct 1/75-Dec 15/75 Feb 1/76-Apr 1/76	F97	754,375,000		44,625,000	709,750,000	– 44,625,000	
				854,375,000	*375,000,000*	*44,625,000*	*1,184,750,000*	*330,375,000*	
Maturing 1996-97									
1996—Sept 15	3	Sept 15/36	P1	55,000,000			55,000,000		
Maturing 1997-98									
1997—May 15	9¼	May 15/77-July 1/77 Sept 1/77-Feb 1/78	J9	1,074,000,000		42,000,000	1,032,000,000	– 42,000,000	
1998—Mar 15	3¾	Sept 15/56	T15(3)	197,045,000			197,045,000		
				1,271,045,000		*42,000,000*	*1,229,045,000*	*– 42,000,000*	
Maturing 1999-2000									
1999—Oct 15	9	Oct 15/77-Dec 15/77	J13	647,125,000		25,375,000	621,750,000	– 25,375,000	
Dec 1	13½	Dec 1/80	J53	400,000,000			400,000,000		
2000—Mar 15	13¾	Mar 31/80-Mar 1/81 Mar 31/81-Oct 15/82	J39	1,050,000,000			1,050,000,000		
				2,097,125,000		*25,375,000*	*2,071,750,000*	*– 25,375,000*	
Maturing 2000-01									
2000—July 1	15	July 1/81	J70	175,000,000			175,000,000		
Dec 15	9¾	Dec 15/78	J22	571,875,000		21,875,000	550,000,000	– 21,875,000	
2001—Feb 1	15¾	June 1/81-July 31/81	J66	425,000,000			425,000,000		
				1,171,875,000		*21,875,000*	*1,150,000,000*	*– 21,875,000*	
Maturing 2001-02									
2001—May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000			1,325,000,000		
Oct 1	9½	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	1,468,375,000		56,875,000	1,411,500,000	– 56,875,000	
2002—Feb 1	8¾	Feb 1/77	J7	262,500,000		10,500,000	252,000,000	– 10,500,000	
Mar 15	15½	Mar 31/82-May 1/82	J79	350,000,000			350,000,000		
				3,405,875,000		*67,375,000*	*3,338,500,000*	*– 67,375,000*	
Maturing 2002-03									
2002—May 1	10	May 1/79-June 1/79 July 15/79	J25	1,850,000,000			1,850,000,000		
Dec 15	11¼	Dec 15/79-July 1/80 May 15/83	J34	1,625,000,000			1,625,000,000		400,000,000
2003—Feb 1	11¾	Feb 1/80-June 1/80 Aug 1/80-Feb 1/83 Apr 27/83-June 21/83 July 12/83	J35	2,700,000,000			2,700,000,000		750,000,000
				6,175,000,000			*6,175,000,000*		*1,150,000,000*
Maturing 2003-04									
2003—Oct 1	9½	Aug 15/78-Oct 1/78	J18	819,000,000		31,500,000	787,500,000	– 31,500,000	
2004—Feb 1	10¼	Feb 1/79-Mar 15/79 Mar 21/79-Aug 15/79	J24	2,200,000,000			2,200,000,000		
				3,019,000,000		*31,500,000*	*2,987,500,000*	*– 31,500,000*	
Maturing 2004-05									
2004—June 1	13½	Apr 1/84-May 1/84	H22		550,000,000		550,000,000	550,000,000	
Oct 1	10½	Oct 1/79	J30	600,000,000			600,000,000		
2005—Mar 1	12	Oct 15/83-Nov 8/83 Dec 15/83-Feb 1/84 Feb 21/84-Dec 15/84	H9	1,400,000,000	375,000,000		1,775,000,000	375,000,000	1,400,000,000
				2,000,000,000	*925,000,000*		*2,925,000,000*	*925,000,000*	*1,400,000,000*

TABLE 11.2

MARKETABLE BONDS—*Concluded*

								Net increase or decrease (–)	
Maturity date	%	Issue date	Series	April 1/1984	Issues[1]	Retirements[1]	March 31/1985	1985	1984
				$	$	$	$	$	$
Maturing 2005-06									
2005—Sept 1	12¼	Aug 1/83-Sept 1/83 Sept 27/83	H6	1,000,000,000			1,000,000,000		1,000,000,000
2006—Mar 1	12½	Mar 13/84-Nov 14/84 Mar 19/85	H18	250,000,000	725,000,000		975,000,000	725,000,000	250,000,000
				1,250,000,000	*725,000,000*		*1,975,000,000*	*725,000,000*	*1,250,000,000*
Maturing 2006-07									
2006—Oct 1	14	June 1/84-July 11/84 Aug 1/84	H26		1,025,000,000		1,025,000,000	1,025,000,000	
2007—Mar 1	13¾	June 19/84	H30		325,000,000		325,000,000	325,000,000	
					1,350,000,000		*1,350,000,000*	*1,350,000,000*	
Maturing 2007-08									
2007—Oct 1	13	Aug 22/84-Sept 12/84	H36		700,000,000		700,000,000	700,000,000	
2008—Mar 1	12¾	Oct 1/84-Oct 24/84	H41		750,000,000		750,000,000	750,000,000	
					1,450,000,000		*1,450,000,000*	*1,450,000,000*	
Maturing 2008-09									
2008—Oct 1	11¾	Feb 1/85	H52		325,000,000		325,000,000	325,000,000	
Accounts without current transactions					-				– 4,942,679,450
Total marketable bonds (Canadian currency)				56,810,901,000	20,931,377,000	8,486,063,000	69,256,215,000	12,445,314,000	8,507,320,550
Payable in foreign currencies—									
United States dollars—									
(3) 1985—Oct 1	8.2	Apr 1/78		319,025,000	21,875,000		340,900,000	21,875,000	9,750,000
1986—Nov 3	16¼	Nov 3/81		382,830,000	26,250,000		409,080,000	26,250,000	11,700,000
(3) 1987—Oct 15	5	Oct 15/62		63,294,560	4,200,000	2,041,760	65,452,800	2,158,240	– 44,960
(3) 1988—June 1	6⅞	June 1/68		127,610,000	8,750,000		136,360,000	8,750,000	3,900,000
(3) 1998—Apr 1	8⅜	Apr 1/78		319,025,000	21,875,000		340,900,000	21,875,000	9,750,000
(3) Oct 15	9¼	Oct 15/78		446,635,000	30,625,000		477,260,000	30,625,000	13,650,000
				1,658,419,560	*113,575,000*	*2,041,760*	*1,769,952,800*	*111,533,240*	*48,705,040*
Deutsche marks—									
1984—May 10	5	May 10/78		246,950,000		246,950,000		– 246,950,000	– 7,750,000
1989—Apr 30	8½	Apr 30/82		98,780,000		9,580,000	89,200,000	– 9,580,000	– 3,100,000
				345,730,000		*256,530,000*	*89,200,000*	*– 256,530,000*	*– 10,850,000*
Swiss francs—									
(3) 1989—Mar 20	3⅜	Mar 20/79		178,560,000		26,496,000	152,064,000	– 26,496,000	270,000
1992—May 10	5¼	May 10/84			) 113,360,000	7,760,000	105,600,000	105,600,000	
				178,560,000	*113,360,000*	*34,256,000*	*257,664,000*	*79,104,000*	*270,000*
Accounts without current transactions									– 1,264,975,000
Total marketable bonds (foreign currencies)				2,182,709,560	226,935,000	292,827,760	2,116,816,800	– 65,892,760	– 1,226,849,960
Total				58,993,610,560	21,158,312,000	8,778,890,760	71,373,031,800	12,379,421,240	7,280,470,590

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[1] Issues and retirements of the marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

[2] Exchangeable at the option of the holder for an equal par value bond bearing the same interest rate.

[3] Subject to redemption before maturity.

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

—issued to Canadian residents;

—issued in Canadian currency only;

—registered in the name of the holder;

—fixed dates of maturity;

—not marketable;

—redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;

—not subject to call before maturity; and,

—term to maturity of seven years or more.

Certain series of Canada savings bonds include provisions for cash bonuses payable at maturity.

Table 11.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 11.3

CANADA SAVINGS BONDS

Maturity date	%[1]	Issue date	Series	April 1/1984	Issues	Retirements	March 31/1985	Net increase or decrease (−) 1985	Net increase or decrease (−) 1984
				$	$	$	$	$	$
1984—Nov 1	10½	1972-73	S27	489,721,700		489,721,700		− 489,721,700	− 6,259,650
1984—Nov 1	10½	1975-76	S30	948,475,300		948,475,300		− 948,475,300	− 18,729,750
1985—Nov 1	10½-11¼	1973-74	S28	266,904,650		3,664,300	263,240,350	− 3,664,300	− 4,454,750
1985—Nov 1	10½-11¼	1976-77	S31	484,421,650		12,096,350	472,325,300	− 12,096,350	− 12,290,200
1985—Nov 1	10½-11¼	1978-79	S33	3,064,154,300		178,976,600	2,885,177,700	− 178,976,600	− 128,544,900
1986—Nov 1	10½-11¼	1977-78	S32	421,072,100		21,014,400	400,057,700	− 21,014,400	− 18,802,500
1986—Nov 1	10½-11¼	1979-80	S34	2,168,065,200		147,388,700	2,020,676,500	− 147,388,700	− 106,663,400
1987—Nov 1	10½-11¼	1980-81	S35	1,473,548,600		111,822,400	1,361,726,200	− 111,822,400	− 101,547,900
1988—Nov 1	10½-11¼	1981-82	S36	9,006,000,500		1,249,941,400	7,756,059,100	− 1,249,941,400	− 1,036,594,100
1989—Nov 1	9¼-10¼-11¼	1982-83	S37	8,813,599,200		1,870,300,800	6,943,298,400	− 1,870,300,800	− 2,198,896,300
1990—Nov 1	9¼-10¼-11¼	1983-84	S38	11,068,363,900		3,389,519,700	7,678,844,200	− 3,389,519,700	11,068,363,900
1991—Nov 1	11¼	1984-85	S39		12,773,881,137	595,856,131	12,178,025,006	12,178,025,006	
Account without current transactions									− 1,872,253,300
Total				38,204,327,100	12,773,881,137	9,018,777,781	41,959,430,456	3,755,103,356	5,563,327,150

[1] These rates include, for series S27, S28, S30 and S31, cash bonus provisions.

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and have the following characteristics:

—not negotiable;

—not transferable;

—not assignable;

—issued in Canadian currency only;

—term to maturity of 20 years or less;

—interest payable semi-annually; and,

—redeemable at face value plus accrued interest.

Table 11.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 11.4

SPECIAL NON-MARKETABLE BONDS

	April 1/1984	Issues	Retirements	March 31/1985	Net increase or decrease (−) 1985	Net increase or decrease (−) 1984
	$	$	$	$	$	$
Canada Pension Plan Investment Fund—						
Maturing 1985-86	102,000			102,000		
1986-87	1,792,000			1,792,000		
1987-88	3,814,000			3,814,000		
1988-89	5,607,000			5,607,000		
1989-90	4,059,000			4,059,000		
1990-91	5,447,000			5,447,000		
1991-92	6,540,000			6,540,000		
1992-93	7,112,000			7,112,000		
1993-94	7,907,000			7,907,000		
1994-95	9,087,000			9,087,000		
1995-96	10,217,000			10,217,000		
1996-97	10,651,000			10,651,000		
1997-98	11,351,000			11,351,000		
1998-99	12,015,000			12,015,000		
1999-2000	17,709,000			17,709,000		
2000-01	22,971,000			22,971,000		
2001-02	17,622,000			17,622,000		
2002-03	17,414,000			17,414,000		
2003-04	17,259,000			17,259,000		17,259,000
2004-05		16,661,000		16,661,000	16,661,000	
Total	188,676,000	16,661,000		205,337,000	16,661,000	17,259,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

—issued at a discount in lieu of interest payments;

—common terms: 3 months, 6 months and 12 months;

—issued in Canadian currency only;

—transferable; and,

—bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 1985 consists of $20,900 million in three-month bills; $21,150 million in six-month bills; and, $10,250 million in 364-day bills.

Table 11.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 11.5

TREASURY BILL ISSUES AND REDEMPTIONS
(in millions of dollars)

	Issues				Redemptions				
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	Net change
April, 1984	6,025	2,900	800	9,725	5,350	2,800	450	8,600	1,125
May	6,050	2,850	800	9,700	5,600	2,050	450	8,100	1,600
June	7,775	3,775	1,200	12,750	7,075	2,400	1,000	10,475	2,275
July	6,250	3,050	800	10,100	6,025	2,350	600	8,975	1,125
August	8,850	4,000	800	13,650	7,550	3,425	600	11,575	2,075
September	6,950	3,200	800	10,950	6,275	2,825	600	9,700	1,250
October	6,550	3,200	1,600	11,350	6,250	2,900	600	9,750	1,600
November	6,850	3,300	1,150	11,300	8,850	3,550	1,700	14,100	− 2,800
December	6,350	3,200	800	10,350	6,950	3,075	600	10,625	− 275
January, 1985	6,600	3,400	800	10,800	6,550	3,050	625	10,225	575
February	5,600	3,250	700	9,550	5,550	3,200	700	9,450	100
March	8,700	4,800	800	14,300	7,650	4,000	700	12,350	1,950
	82,550	40,925	11,050	134,525	79,675	35,625	8,625	123,925	10,600
Balance at April 1, 1984									41,700
Balance at March 31, 1985									52,300

Borrowings of Canadair Financial Corporation Inc to be Repaid by the Government

The "Allowance for borrowings of agent Crown corporations expected to be repaid by the Government" is reported under Other Liabilities in Section 9 of this volume and does not include the borrowings of Canadair Financial Corporation Inc since Parliament already provided authority (Regional Industrial Expansion Vote 7c, Appropriation Act No. 4, 1984-85) to assume the debt of this Corporation. Therefore, $1,117 million ($100 million payable in Canadian currency and $1,017 million payable in foreign currencies) of borrowings as at March 31, 1985 are reported separately in this section.

Notes and Loans Payable in Foreign Currencies

This account records borrowings by the Government of Canada under agreements with banks in Canada, United States, Switzerland, Japan and other international banks.

Transactions during the year consisted of issues and retirements in United States dollars and Swiss francs, issues in Japanese yen, and valuations of all year-end balances. The balances at March 31, 1985 consist of:

—$1,000,000,000 US ($1,363,600,000 Cdn) in one-month notes from American banks;

—$400,000,000 US ($545,440,000 Cdn) in a one-month note from Canadian chartered banks;

—$1,750,000,000 US ($2,386,300,000 Cdn) five year loans from international banks;

—300,000,000 SF ($158,400,000 Cdn) three year loan, 700,000,000 SF ($369,600,000 Cdn) five year loans, and 200,000,000 SF ($105,600,000 Cdn) six year loan, from Swiss banks; and,

—120,000,000,000 Yen ($653,400,000 Cdn) eight year loan, 31,150,000,000 Yen ($169,611,750 Cdn) ten year loan, and 35,000,000,000 Yen ($190,575,000 Cdn) twenty year loan, from Japanese banks.

The foreign currency balances were translated into Canadian dollars using the year-end closing rates of exchange at March 31, 1985.

Table 11.6 presents a summary of the balances and transactions for the notes and loans payable in foreign currencies.

TABLE 11.6

NOTES AND LOANS PAYABLE IN FOREIGN CURRENCIES

Maturity date	%	Issue date	April 1/1984	Issues[1]	Retirements[1]	March 31/1985	Net increase or decrease (–) 1985	Net increase or decrease (–) 1984
			$	$	$	$	$	$
United States dollars—								
Notes payab.: to—								
American banks	various	various		2,687,100,000	1,323,500,000	1,363,600,000	1,363,600,000	
Canadian banks	various	various	510,440,000	2,692,000,000	2,657,000,000	545,440,000	35,000,000	510,440,000
1987—June 16	14⅜	June 16/82	957,075,000	65,625,000		1,022,700,000	65,625,000	29,250,000
1988—Oct 27	10⅞	Oct 27/83	638,050,000	43,750,000		681,800,000	43,750,000	638,050,000
1990—Mar 22	11½	Mar 22/85		685,500,000	3,700,000	681,800,000	681,800,000	
			2,105,565,000	*6,173,975,000*	*3,984,200,000*	*4,295,340,000*	*2,189,775,000*	*1,177,740,000*
Swiss francs—								
1985—Mar 14	3	Mar 14/79	297,600,000		297,600,000		– 297,600,000	450,000
1987—Mar 8	7¼	Mar 8/82	238,080,000		26,880,000	211,200,000	– 26,880,000	360,000
Nov 15	4⅞	May 15/84		170,250,000	11,850,000	158,400,000	158,400,000	
1989—May 3	5⅜	May 3/84		173,070,000	14,670,000	158,400,000	158,400,000	
1990—May 15	5⅛	May 15/84		113,500.000	7,900,000	105,600,000	105,600,000	
			535,680,000	*456,820,000*	*358,900,000*	*633,600,000*	*97,920,000*	*810,000*
Japanese yen—								
(2) 1989—Feb 19	7.1	Feb 19/79	198,940,000		29,328,250	169,611,750	– 29,328,250	17,850,000
(2) 1992—July 31	7.9	July 31/84		653,400,000		653,400,000	653,400,000	
(2) 1999—Feb 19	7½	Feb 19/79	198,940,000		8,365,000	190,575,000	– 8,365,000	17,850,000
			397,880,000	*653,400,000*	*37,603,250*	*1,013,586,750*	*615,706,750*	*35,700,000*
Total			3,039,125,000	7,284,195,000	4,380,793,250	5,942,526,750	2,903,401,750	1,214,250,000

(1) Issues and retirements include the translation of foreign currencies to Canadian dollars using closing rates of exchange at March 31.
(2) Subject to redemption before maturity.

Interest Rates

Table 11.7 sets out unmatured debt at March 31, for each of the years 1980-81 to 1984-85 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, and notes and loans payable in foreign currencies. The borrowings of Canadair Financial Corporation Inc to be repaid by the Government are excluded from Table 11.7.

TABLE 11.7

UNMATURED DEBT AS AT MARCH 31, FROM 1981 TO 1985, WITH THE AVERAGE RATE OF INTEREST THEREON(1)

	Marketable bonds		Non-marketable bonds: Canada savings bonds		Non-marketable bonds: Canada Pension Plan Investment Fund		Treasury bills		Notes and loans payable in foreign currencies		Total unmatured debt(1)	
	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate	Amount outstanding	Average interest rate
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1985	71,373	11.76	41,960	11.25	205	10.81	52,300	10.89	5,943	9.86	171,781	11.31
1984	58,994	11.55	38,204	9.85	189	10.59	41,700	9.94	3,039	10.43	142,126	10.59
1983	51,713	11.18	32,641	12.00	171	10.48	29,125	10.15	1,825	10.19	115,475	11.14
1982	46,724	10.67	24,978	19.50	154	10.01	19,375	15.61	1,122	5.65	92,353	14.03
1981	43,724	9.93	15,812	11.50	136	9.31	21,770	15.11	1,707	7.18	83,149	11.70

Where various rates of interest are applicable, the interest rate in effect at March 31 is used.
(1) Excludes the borrowings of Canadair Financial Corporation Inc to be repaid by the Government.

Table 11.8 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1980-81 to 1984-85 inclusively.

TABLE 11.8

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1985	13.01	9.41	10.40
1984	10.53	9.02	10.53
1983	16.34	9.13	9.17
1982	20.99	14.34	14.86
1981	17.12	9.93	16.44
Six-month bills—			
1985	13.81	9.49	10.71
1984	11.20	8.88	11.00
1983	16.82	9.00	9.52
1982	21.07	14.18	15.46
1981	16.65	10.11	14.85
Other bills—			
1985	14.25	9.79	11.63
1984	11.67	8.91	11.67
1983	17.08	9.10	9.58
1982	20.59	14.35	15.61
1981	15.82	10.45	15.58

Maturity of Government Debt

Table 11.9 presents total unmatured debt arranged in order of maturity.

TABLE 11.9

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Canada savings bonds		Treasury bills		Notes and loans payable in foreign currencies		Borrowings of Canadair Financial Corporation Inc		Total	
Maturity	Amount	Average interest rate	Amount	Average interest rate[1]	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate[2]
	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%	$ (millions)	%
1986	5,399	11.00	3,621	11.25	52,300	10.89	1,909	8.95	1,117	various	64,346	10.87
1987	6,643	13.95	2,421	11.25			211	7.25			9,275	13.09
1988	6,640	11.79	1,362	11.25			1,182	13.10			9,184	11.88
1989	1,988	9.74	7,756	11.25			852	10.12			10,596	10.88
1990	5,764	12.14	6,943	11.25			840	10.39			13,547	11.58
1991/95	17,904	11.87	19,857	11.25			759	7.51			38,520	11.47
1996/2000	5,359	10.30					190	7.50			5,549	10.21
2001/05	16,576	11.25									16,576	11.25
2006/09	5,100	12.89									5,100	12.89
	71,373	11.76	41,960	11.25	52,300	10.89	5,943	9.86	1,117	various	172,693	11.31
Less: Government's own holdings	62	8.29	199	11.25							261	10.56
	71,311	11.77	41,761	11.25	52,300	10.89	5,943	9.86	1,117	various	172,432	11.31

Note: this table includes unmatured debt issued by the Government of Canada. Borrowings of agent Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Section 13 of this volume.

(1) The rates include cash bonus provisions which are part of certain series of Canada savings bonds.

(2) Excludes the borrowings of Canadair Financial Corporation Inc to be repaid by the Government.

SECTION 12

1984-85
PUBLIC ACCOUNTS

Other Accounts Reported on the Statement of Assets and Liabilities

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Cash 12.3
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Accumulated deficit 12.4
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OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

—cash in transit;
—cash;
—fixed assets;
—accumulated deficit; and,
—contingent liabilities.

Cash in Transit

Table 12.1 presents a summary of the balances and transactions for cash in transit.

TABLE 12.1

CASH IN TRANSIT

	April 1/1984	Credits	Charges	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Cash in hands of collectors and in transit	1,734,840,257	1,734,840,257	1,799,145,679	1,799,145,679	64,305,422	– 761,012,023
Moneys received after March 31 but applicable to the current year	141,635,429	141,635,429	83,416,166	83,416,166	– 58,219,263	71,548,314
Total	1,876,475,686	1,876,475,686	1,882,561,845	1,882,561,845	6,086,159	– 689,463,709

Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Moneys received after March 31 but applicable to the current year

Public moneys received after March 31, but applicable to the year just ended, are recorded in this account.

This account includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to asset, liability, and (in exceptional cases) revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 12.2 presents a summary of the balances and related transactions in current and special Receiver General deposits.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, and West German marks.

TABLE 12.2

CASH

	April 1/1984	Receipts	Disbursements	March 31/1985	Net increase or decrease (–)	
					1985	1984
	$	$	$	$	$	$
Receiver General—						
Current deposits—						
Canadian dollars	6,329,000,000	280,676,424,831	281,226,653,421	5,778,771,410	– 550,228,590	2,136,302,293
Foreign currencies	53,583,603	2,327,169,958	2,331,982,205	48,771,356	– 4,812,247	25,907,749
Special deposits	29,712,473	730,497,006	730,142,619	30,066,860	354,387	– 328,746,361
Total	6,412,296,076	283,734,091,795	284,288,778,245	5,857,609,626	– 554,686,450	1,833,463,681

Receiver General current deposits

The monthly balances of Canadian dollar and foreign currency deposits for the last five years are presented in the following tables:

TABLE 12.3

CASH IN CANADIAN DOLLAR DEPOSITS
(in millions of dollars)

At end of month of	Years ended March 31 1985	1984	1983	1982	1981
April	3,611	5,483	3,118	3,281	1,922
May	3,648	6,997	4,855	3,825	1,928
June	2,716	4,787	5,124	2,102	1,108
July	2,710	4,737	3,329	5,363	1,424
August	1,664	3,191	2,126	4,068	2,406
September	2,334	2,699	1,664	3,786	1,920
October	2,796	3,643	2,879	3,671	3,325
November	5,291	8,522	8,483	11,236	4,457
December	3,325	7,300	7,476	7,532	4,138
January	4,001	6,892	5,516	7,680	4,028
February	5,691	6,460	4,636	6,278	4,061
March	5,779	6,329	4,193	6,541	5,826

TABLE 12.4

CASH IN FOREIGN CURRENCY DEPOSITS
(translated into Canadian dollars)
(in millions of dollars)

At end of month of	Years ended March 31 1985	1984	1983	1982	1981
April	50	16	42	9	22
May	34	29	15	16	23
June	33	35	33	26	17
July	46	31	39	28	28
August	44	42	34	21	10
September	36	44	24	27	22
October	15	42	27	24	14
November	27	44	29	17	27
December	41	35	48	55	29
January	34	22	22	34	37
February	24	15	22	34	27
March	49	54	28	29	49

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Fixed Assets

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, from which benefits are expected to be derived during their useful lives.

The fixed assets of the Government, which include land, engineering structures and works (such as canals, harbours and roads), buildings, and machinery and equipment, are charged to budgetary expenditure at the time of acquisition or construction, in accordance with the accounting policies of the Government of Canada which are described in Note 1 to the audited financial statements (Section 2 of this volume). Their existence, however, is acknowledged on the Statement of Assets and Liabilities by reporting them at the nominal value of $1.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over net recorded assets.

A Statement of Accumulated Deficit is published in Section 2 of this volume.

A five year comparative statement of the accumulated deficit, in terms of total liabilities and net recorded assets, is presented as follows:

TABLE 12.5

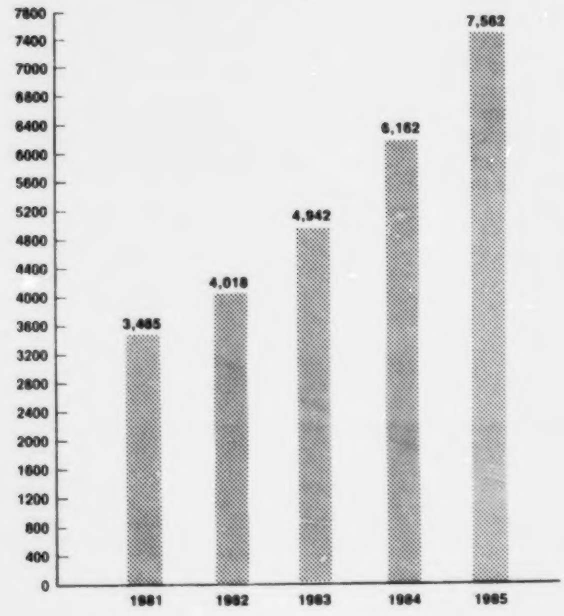
STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND NET RECORDED ASSETS
(in millions of dollars)

As at March 31	Total liabilities	*Less:* net recorded assets	Accumulated deficit Amount	Increase or decrease (–)
1985	232,634	41,186	191,448	36,917
1984	196,037	41,506	154,531	31,784
1983	164,304	41,557	122,747	23,989
1982	138,707	39,949	98,758	14,595
1981	121,361	37,198	84,163	13,018

The accumulated deficit, in per capita terms and as a percentage of the gross national product, is shown in the following charts.

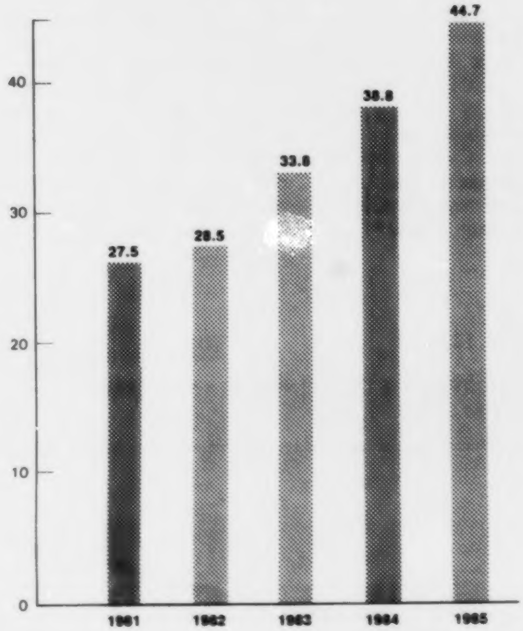
ACCUMULATED DEFICIT

Per Capita
As at March 31
Dollars



ACCUMULATED DEFICIT

As a Percentage of
Gross National Product
As at March 31
%



Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

The Government of Canada as an accounting entity is defined as all the departments named in Schedule A of the Financial Administration Act; any division or branch of the Public Service of Canada, including a commission appointed under the Inquiries Act, designated by the Governor in Council as a department for purposes of the Financial Administration Act; the staffs of the Senate, the House of Commons, and the Library of Parliament; and, any corporation named in Schedule B of the Financial Administration Act. Corporations listed in Parts I and II of Schedule C of the Financial Administration Act, and those Crown corporations that are not subject to the Financial Administration Act, are excluded from this definition. Information regarding contingent liabilities of Crown corporations can be found in Table 7.8—"Contingent Liabilities of Crown Corporations", while details of their borrowings can be found in Table 7.4—"Government of Canada Financial Interest in Crown Corporations". Some Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Note 6 to the audited financial statements of the Government in Section 2 of this volume.

The contingent liabilities of the Government comprise explicit guarantees by the Government, which include borrowings by other than Crown corporations, both from agent Crown corporations and from other than agents. Such explicit guarantees consist of guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total in the following table. This table is also summarized in Note 4 to the audited financial statements of the Government in Section 2 of this volume.

TABLE 12.6

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1985

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)(1)
	$	$	%
EXPLICIT GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by other than Crown corporations—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	250,000,000	72,169,965(2)	8.5
Loans to Nanisivik Mines Ltd by the Canada Mortgage and Housing Corporation, for the development of a town at Strathcona Sound, Baffin Island	4,570,000	2,533,943	
	254,570,000	*74,703,908*	
From other than agents(3)—			
Guarantee programs of the Government—			
Canada Student Loans Act	3,185,738,617	1,574,615,555	3.6
Small Businesses Loans Act	487,603,745(4)	401,200,362	6.5
Farm Improvement Loans Act	373,953,793(4)	139,598,418	.6
Advance Payments for Crops Act	200,000,000	96,681,683	(5)
Enterprise development program and Canadian Industrial Renewal Board	587,049,400	38,257,984(6)	13.8
Fisheries Improvement Loans Act	29,108,571	14,079,904	2.7
Regional Development Incentives Act	25,768,000(4)	14,038,292	(5)
Financial obligations incurred by air carriers regarding The de Havilland Aircraft of Canada, Limited DHC-7 and DHC-8 aircraft	502,720,000(7)	128,382,392(7)	3.1
Loans to Indians by approved lenders for on-reserve housing	(8)	126,769,786(2)	.5
Loans to foreign borrowers for goods or services purchased from Canadian exporters		18,656,000	
Indian economic development program	5,553,761	3,059,360(2)	17.0
	5,397,495,887	*2,555,339,736*	
Other explicit loan guarantees—			
Loans to construct coal handling and terminal facilities by Ridley Terminals Inc	205,000,000	199,497,189	
Loans under the Atlantic Fisheries Restructuring Act	100,000,000	17,625,000	
Loans for the restructuring of Maislin Industries Ltd	11,590,600(7)	11,590,600(7)(9)	
Loans to the Arctic Co-operatives Ltd	4,410,000	4,410,000	
Loan to La Fédération des Co-opératives du Nouveau-Québec for the purpose of financing the purchase and transport of sealift supplies	1,785,000	1,362,683	
Loan to reactivate asbestos operations of Baie Verte Mines Inc	1,000,000	1,000,000	
Loans to the Ottawa Civil Service Recreation Association	2,000,000	562,500	
Loans for the financing of Cheticamp/Grand Entang Fishermen's Co-operative Society Ltd	360,000	285,000	
	326,145,600	*236,332,972*	

TABLE 12.6

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1985—*Concluded*

	Authorized limit (where applicable)	Contingent liability	Percentage of net claims to outstanding guarantees (where applicable)(1)
	$	$	%
Insurance programs of the Government(10)—			
Insurance against accidents at nuclear installations under the Nuclear Liability Act	750,000,000	699,371,658(11)	
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees		409,636,000	
Insurance under the Fishing Vessel Insurance Plan(12)	5,395,211	358,493,000	
	755,395,211	*1,467,500,658*	
Other explicit guarantees—			
Guarantees under the Agriculture Products Co-operative Marketing Act	149,401,000	149,401,000	1.0
Guarantee against damage or loss that may be occasioned by leased aircraft		666,755(7)	
Guarantees against destruction or losses that may be occasioned by the rental or use of agricultural property for research purposes	40,000	40,000	
	149,441,000	*150,107,755*	
Total explicit guarantees	6,883,047,698	4,483,985,029	
PENDING AND THREATENED LITIGATION		3,724,043,007(7)(13)	
Total		8,208,028,036	

---

(1) Represents the average percentage over the most recent 5 years of net claims to the average amount of outstanding guarantees as at March 31, 1985.

(2) Committed guarantees exist for the following loans to be made: to Indians for on-reserve housing, $26,764,846—for Indian economic development, $69,162. At the reporting date, no loans had been issued for these amounts.

(3) Letters of comfort have been issued by the Minister of Finance to the Bank of Canada with respect to funds advanced or guarantees provided by the Bank of Canada to the Bank for International Settlements (BIS). The letters pertain to BIS standby credit facilities in favour of the International Monetary Fund. The Government's potential liability at March 31, 1985 amounted to 180 million Special Drawing Rights ($178,400,000 US) while actual exposure amounted to 76 million Special Drawing Rights ($75,300,000 US).

(4) The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee per lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies depending upon the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

(5) Less than .1%.

(6) Includes $4,139,360 attributable to the Canadian Industrial Renewal Board.

(7) Amount denominated wholly or partially in a foreign currency and translated at the closing rate of exchange as at date of statement.

(8) Authorized limit for loan guarantees for on-reserve housing totals $250,000,000 (shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

(9) Maislin Industries Ltd was placed in receivership on July 11, 1983 and was declared bankrupt on October 19, 1983. To date, the Government has made interim payments totalling $18,500,000 US to creditors under a guarantee in the amount of $27,000,000 US. It is anticipated that the Company's assets will be liquidated by December 31, 1985 and that the Government will be called upon to make a payment of $6,500,000 US to settle remaining obligations to creditors at that time.

(10) Two agreements have been entered into with insurance companies under the credit reinsurance program. However, as at March 31, 1985, no loans have been reinsured under the agreements. The amount of reinsurance outstanding under the credit reinsurance program shall not exceed $600,000,000.

(11) There have been no claims under the Nuclear Liability Act since its inception in 1970. The Act covers 15 Canadian nuclear installations as at March 31, 1985.

(12) The Fishing Vessel Insurance Plan is administered by the Government to insure fishermen against abnormal capital losses. A specified purpose account is credited with premiums, recoveries, and with advances to the account by the Government, such advances not to exceed $150,000 at any time. The account is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Plan. As at March 31, 1985, the insured value of vessels under the Plan amounted to $358,493,000; the balance of the account was $4,478,433 and outstanding claims against the account totalled $1,250,000.

(13) Includes $2.9 billion related to the administration of native statutory and treaty obligations by the Department of Indian Affairs and Northern Development. This amount represents plaintiffs' claims in 42 litigation cases. There are another 64 cases and settlements of Native Land claims currently under negotiation, for which amounts are not stated in the claims, and it is not possible to determine the amounts that may be ultimately payable.

SECTION 13

1984-85
PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

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	Page
Remissions of tax, fee or penalty	13.2
Debts, obligations and claims written off or forgiven	13.45
Accountable advances not repaid, accounted for or recovered	13.46
Statement of all borrowing transactions on behalf of Her Majesty	13.61
Losses of money or public property	13.61

Remissions of tax, fee or penalty

Note: this information is required by Section 17(8) of the Financial Administration Act.

ENERGY, MINES AND RESOURCES— NATIONAL ENERGY BOARD

Order respecting the remission of the Transportation Fuel Compensation Recovery Charge to vendors of Aviation Fuel to Foreign Air Carriers. Order-in-Council PC 1982—2955 dated September 22, 1982:

	$
Chevron Canada Limited	3,054
Gulf Canada Products Company	22,162
Imperial Oil Limited	3,554,710
Irving Oil Limited	193,004
Kelly Western Services Limited	4,912
Shell Canada Limited	2,582,576
Total Energy, Mines and Resources	6,360,418

NATIONAL DEFENCE

Reimbursement of customs duties and taxes on early repatriation to Canada for Service reasons:

	$
Beauchamp J L A	1,013
Comete J R	2,913
Maillet J P M	1,173
St Amand G D	3,143
Remissions of less than $1,000	10,154
Total National Defence	18,396

NATIONAL REVENUE— CUSTOMS AND EXCISE

PC 1960—1600, November 25, 1960, customs duties and excise taxes ordinarily payable on goods purchased in or imported into Canada by the Government of the United States or its authorized agent on behalf of the Government, to be used in connection with the United States Government projects, joint Canada-United States projects, or United States Government establishments in Canada:

	$
Atomic Energy of Canada Limited, Toronto, Ont	75,787
Canadian Coast Guard, St John's, Nfld	2,682
Canadian General Electric Company, Toronto, Ont	144,535
Canadian Marconi, Montreal, Que	2,432
Department of Energy, Mines and Resources, Ottawa, Ont	1,169,015
Department of National Defence, Vancouver, BC	22,799
Department of Supply and Services, Toronto, Ont	329,142
EEV Canada Limited, Toronto, Ont	10,269
Electronic Wholesalers Limited, Ottawa, Ont	1,063
ITT Canada Limited, Toronto, Ont	101,003
MA Electronics Canada Limited, Toronto, Ont	8,669
Metrone Corporation, Montreal, Que	10,421
ROR Associates Limited, Toronto, Ont	2,020
Raytheon Canada Limited, Waterloo, Ont	5,699
SMI Support Measures Incorporated, Manotick, Ont	8,249
Subtec Limited, Ottawa, Ont	1,581
Thompson CSF Canada, Montreal, Que	1,117
Transport Canada—Coast Guard, Vancouver, BC	31,959
Transport Canada, St Lewis, Labrador	1,054
Transport Canada, Trespassey, Nfld	3,083
US Department of the Interior, Washington, DC	32,875
Varian Canada Incorporated, Georgetown, Ont	11,013
Westinghouse Canada Limited, Hamilton, Ont	2,707
Westinghouse Canada Limited, Toronto, Ont	9,548
Remissions of less than $1,000	1,756
	1,990,478

PC 1970—1913, customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America:

	$
A & G Muffler Manufacturing, Toronto, Ont	10,526
A & M Non-Ferrous Metals Limited, Richmond, BC	6,096
Advance Power (1984) Incorporated, Bramalea, Ont	9,344
Aircraft Applicances, Bramalea, Ont	97,894
AMP of Canada Limited, Markham, Ont	3,882
An—Jas Developments Limited, Mississauga, Ont	1,088
Bachan Aerospace of Canada Limited, Emeryville, Ont	114,885
Bata Engineering, Batawa, Ont	115,389
Bell Aerospace Canada Incorporated, Toronto, Ont	597,112
Bell Aerospace, Grand Bend, Ont	477,787
Bell Northern Research, Islington, Ont	1,026
Boeing of Canada Limited, Winnipeg, Man	42,512
C—Tech Limited, Cornwall, Ont	141,202
CAE Electronics, Montreal, Que	9,379
Canada Forging, Welland, Ont	17,607
Canadair, St-Laurent, Que	79,432
Canadian General Electric Company, Toronto, Ont	1,470
Cercast Incorporated, Montreal, Que	11,636
Chicopee Manufacturing, Kitchener, Ont	33,553
CHT Steel Company, Richmond Hill, Ont	145,410
Collins Canada Limited, Toronto, Ont	18,873
Computing Devices Company, Ottawa, Ont	277,028
Costalia Technologies Incorporated, Toronto, Ont	1,735
Crawford Fittings (Canada), Niagara Falls, Ont	4,566
Daf Indal Limited, Toronto, Ont	34,041
Davie Shipbuilding Limited, Lauzon, Que	25,358
Diemaco Incorporated, Kitchener, Ont	31,146
Diemaster Tool Incorporated, Toronto, Ont	3,615
Donlee Nuclear Division of Donlee, Weston, Ont	18,353
Drew Manufacturing Limited, Mississauga, Ont	14,112
Eastern Precision Casting, Montreal, Que	2,218
Ebco Industries Limited, Richmond, BC	116,818
Eldorado Resources Nuclear Limited, Port Hope, Ont	42,303
Estampages RJ Compagnie, Montreal, Que	1,593
Fathom Oceanology, Mississauga, Ont	4,319
Fleet Industries, A Division of Ronyx Corporation, Fort Erie, Ont	620,082
Garrett Manufacturing Limited, Toronto, Ont	8,830
Gasco Manufacturing Limited, Toronto, Ont	28,681
General Dynamics, Montreal, Que	52,834
General Kinetics Engineering Limited, Mississauga, Ont	1,940

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
General Motors of Canada, London, Ont	9,226,000
Gould Fasteners Limited, Mississauga, Ont	5,052
Gruhle Manufacturing, Kitchener, Ont	4,920
Hamworthy Canada Limited, St Catharines, Ont	1,217
Hermes Electronics Limited, Dartmouth, NS	186,790
Heroux Limited, Longueuil, Que	6,716
Human Computing Resources, Toronto, Ont	1,317
IP Sharp Associates Limited, Ottawa, Ont	9,097
IP Sharp Associates Limited, Toronto, Ont	2,020
Intera Environmental Consultants Limited, Calgary, Alta	3,056
Joly Engineering, Montreal, Que	27,677
Koppers Engineered Products, Rexdale, Ont	1,267
Linamar Machine Limited, Ariss, Ont	365,592
Litton Systems Canada Limited, Rexdale, Ont	244,338
Magline of Canada Limited, Renfrew, Ont	19,142
Magline of Canada Limited, Toronto, Ont	2,524
Magna Electronics Limited, Scarborough, Ont	43,712
Menasco Canada, St-Laurent, Que	2,307
Microtel Limited, Brockville, Ont	30,725
Novatronics of Canada Limited, Stratford, Ont	16,216
Odean Machine Works Division MIC, Waterloo, Ont	12,526
PC Drop Forgings Limited, Port Colborne, Ont	15,288
Premco Machine Limited, Kitchener, Ont	7,152
RDC Electronics Incorporated, Montreal, Que	1,075
RJ Stamping, Montreal, Que	26,931
Raychem Canada Limited, Toronto, Ont	122,951
Raytheon Canada Limited, Toronto, Ont	1,031,011
Regent Industries Limited, St-Hubert, Que	2,351
Rockwell International of Canada Limited, Windsor, Ont	8,939
Rockwell International, Toronto, Ont	6,160
Science Applications, Ralston, Alta	2,577
Scintrex Limited, Toronto, Ont	1,791
Spar Aerospace Products Limited, Toronto, Ont	13,593
Sperry Incorporated, Winnipeg, Man	148,047
Terminal Cable TC, Carignan, Que	9,524
Textron Canada, Grandbend, Ont	104,586
The Eldorado Tool and Manufacturing Company, Waterloo, Ont	2,348
Triplex Engineering Company, Pointe-Claire, Que	250,797
Versatile Vickers, Montreal, Que	1,288,750
Vestshell Incorporated, Montreal, Que	1,281
West Heights Manufacturing Incorporated, Kitchener, Ont	56,956
Remissions of less than $1,000	8,475
	16,548,469

Remission of excise duties on spirits lost due to breakage in warehouse and while in transit:

British Columbia Liquor Distribution Branch, Vancouver, BC	15,952
Hiram Walker and Sons Limited, Walkerville, Ont	2,786
Manitoba Liquor Control Commission, Winnipeg, Man	2,351
New Brunswick Liquor Corporation, Fredericton, NB	2,535
Nova Scotia Liquor Commission, Halifax, NS	3,755
Schenley Canada Incorporated, Valleyfield, Que	36,825
Société des Alcools du Québec, Montreal, Que	53,804
The Seagram Company Limited, Montreal, Que	1,003
Remissions of less than $1,000	4,049
	123,060

Remission of excise duties on grain or food source spirits other than wine for shipment from distillers to Licensed Bonded Manufacturers (Wine):

	$
Gooderham and Worts Limited, Toronto, Ont	319,457
Great West Distillers Limited, Vancouver, BC	1,916,647
Hiram Walker and Sons Limited, Winfield, BC	56,751
Les Distilleries Dumont Limitée, Rougemont, Que	1,208,606
Les Vins André du Québec Limitée, St-Hyacinthe, Que	225,654
McGuinness Distillers Limited, Toronto, Ont	2,540,121
Melchers Incorporated, Berthierville, Que	1,539,433
Melville Distilleries Limited, Laval, Que	162,584
Potter Distilleries Limited, Langley, BC	11,581
Reider Distillery Limited, Grimsby, Ont	3,248,442
St-Lawrence Starch Company Limited, Mississauga, Ont	11,859,421
The Seagram Company Limited, Montreal, Que	567,752
	23,656,449

Remission of customs duties and excise taxes in excess of that payable on 1/120th of the value of various vessels and aircraft for each month or portion thereof they remained in Canada:

Arctic Transportation Limited	3,675,173
Armada 1984	234,033
Balder Offshore Canada Incorporated	16,039,000
Buffalo Point Development Corporation Limited	12,968
CIL	2,618,000
CN Marine	828,667
Catre Industries Limited	50,084
Construction Aggregates Limited	3,303,490
Crosbie Offshore Services	1,735,417
Diffusion Plein Vent Incorporated	36,875
Dow Chemical of Canada Limited	6,004,170
Esso Resources Canada Limited	6,444,550
Fednav Limited	4,440,904
Fondation Boscoville	147,041
Geophysical Service Incorporated	965,098
Gulf Oil Canada Limited	165,303
Imperial Oil Limited	298,988
Manchester Liners Services (Canada) Incorporated	2,458,333
Newfoundland and Labrador Hydro	1,573,155
Noranda Sales Group Corporation Limited	4,577,186
SDS Drilling	6,336,457
Secunda Marine Services Limited	4,956,315
Société Radio-Canada	66,069
Stolt—Nielsons Rederi A/S	3,569,445
Volker Stevens Dredging and Services Canada Limited	1,157,813
Western Geophysical	943,313
Western Pulp Limited	64,706
Wolf Offshore Transport Limited	4,246,250
	76,948,803

PC 1953—18/894, June 9, 1953, remission of customs duties and excise taxes on importations of non-duty paid locomotives and miscellaneous railway equipment used temporarily in Canada by railway companies during the year 1984-85:

Burlington Northern Railway	284,635
Canadian National Railway	364,497

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Canadian Pacific Railway	3,357,322
Chessie System Railroads	907,032
Consolidated Rail Corporation	66,858
Napierville Junction Railway	58,229
	5,038,573

Partial remission of customs duties, sales and excise taxes paid on domestic and imported parts, equipment, materials and commissary and passenger convenience items for use by Canadian air carriers providing domestic and international air service to the public:

Air Canada, Winnipeg, Man	1,055,384
Canadian Pacific Air Lines Limited, Vancouver, BC	740,234
Nordair Limitée, Montreal, Que	22,045
Pacific Western Airlines Limited, Vancouver, BC	32,052
Wardair Canada (1975) Limited, Toronto, Ont	107,218
	1,956,933

Remission of customs duties in respect of certain motor vehicles and in respect of parts and accessories and parts thereof for such vehicles:

American Motors Canada Limited, Brampton, Ont	40,311,991
International Harvester Company of Canada Limited, Hamilton, Ont	26,682,514
Mack Canada Incorporated, Toronto, Ont	14,978,425
Western Star Trucks Incorporated formerly White Motor Corporation of Canada Limited, Toronto, Ont	3,644,085
	85,617,015

Remission of duties and tax in excess of that payable on 1/60th of the value of certain goods for each month or portion thereof they remain in Canada during the year 1984-85 and where in all cases the amount was not less than $25:

	$
126448 Canada Incorporated	1,091
99M Corporation	4,339
A—Z Complete Distributors Incorporated	1,309
ADP Dealer Services Limited	3,814
AES Data	18,582
AIM Electronica Incorporated	1,532
AM Look Canning Corporation	4,645
AP Green Refractories	7,124
APO Canada Limited	1,711
AB Chance Corporation of Canada Limited	15,063
ABC Circle Film	8,642
Abex Industries of Canada Limited	10,467
Accent Home Products Limited	44,084
Accu Systems Limited	9,069
Accuracy of Canada	1,089
Accury of Canada	10,696
Ace Controls Incorporated	1,556
Acier et Accessoire Matador Canada Incorporée	3,080
Acme Lacley Incorporated	2,205
Acme Vacuum Cie Limitée	1,463
Acrison Incorporated	1,033
Action Color Concentrates Incorporated	1,371
Acumen Software	3,046
Acuson Mountainview	49,944
Adamson, Stephan	2,194
Adcom Electronics Limited	21,476
Advance Boring and Jacking Systems	29,170
AEL Microtel Limited	13,281
Aero Flo Manufacturing	1,297
Aerospatiale Helicopter Corporation	2,352
Agatronics Limited	4,386
Agrico Canada Limited	8,308
Aim Electronics	7,010
Aimco Limited	1,490
Air Canada	58,419
Air India	5,068
Air King Limited	30,421
Air Liquid Canada Limited	7,947
Air Lock Plastics Limited	5,548
Air Products and Chemicals Incorporated	4,160
Air Products Division of Stearns Catalytic Limited	47,441
Airtron Assembly	2,349
Ajax Magnethermic Canada	1,268
Akhurst Machinery	5,444
Akron Manufacturing Corporation	5,569
Aladdin Western Export Corporation	6,919
Albarrie Canada Limited	6,170
Alberta Energy Company Limited	43,890
Alberta Government Telephones	52,750
Albion Films	35,334
Albion Films Limited	11,182
Alcan Canada Products Limited	20,849
Alexander Tools Limited	70,316
Alexandra Tools	2,180
Allen—Bradley Canada Limited	14,881
Allen Crawford Associates Limited	6,022
Allen Luftig Company, The	3,041
Allibert Industries Limited	5,355
Allied Chemical Canada Limited	1,963
Allis Chalmers Canada Incorporated	6,450
Almega Corporation	1,371
Alpine Products Corporation	11,729
Aluminium Company of Canada Limited	1,050
Amca International	1,395
Amdahl Limited	31,323
Amerada Minerals Corporation of Canada Limited	3,754
American Can Canada	1,255
American Defribator	12,639
American Digital Systems Incorporated	13,130
American Drag Boat Association	1,928
American Hospital Supply	2,008
American Motors Corporation	5,095
American Superior Electric Company	2,775
Amerock Incorporated	33,942
Ametron Western Hemisphere Incorporated	6,759
AMF Canada	9,577
AMF Tuboscope Company	47,495
Amigo Sales International Incorporated	1,197
Amoco Canada Petroleum Company Limited	34,189
Amos Mitchell and Association Limited	14,240
Amsco Canada Division Ingram and Bell Limited	6,060
Amway of Canada	26,666
Analytech Components Incorporated	3,044
Anchor Industrial	2,115
André Beauséjour	12,656
Andrew Antenna Company Limited	32,321
Anglo Canadian Scientific	32,252
Ann Arbour Computer Division Jervis B Webb	2,398
Aoco Limited	1,270
Apollo/Dorchester Electronics Limited	5,201
Applied Electronics Limited	32,778
Aptec Engineering Limited	28,101
Aquachem Distributors	3,000

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Aquatec Limitée	4,812
Arachnae Management Limited	1,364
Arbell Incorporated	2,511
Arctec Canada Limited	3,916
Ariel Computer Products Limited	1,545
Arlington Food Industries	6,454
Armak Chemicals	10,785
Armatec Controls Incorporated	2,966
Armet Industries	2,027
Armstrong Holdings	2,526
Armstrong World Industry	27,646
Aro Canada Limited	1,691
Artco Incorporated	3,877
Artec Nfld Limited	2,537
Arvin Automotive	2,660
Asarco Exploration Company	1,708
Asco Canada Limited	3,163
ASEA Limited	12,916
Associated Mills/Dawson Warehouse	2,125
Associated Tube Limited	10,576
Astor Limited	21,616
AT&T International Canada Incorporated	1,068
Atco Metals	2,609
Atelco Incorporated	62,785
Atlas Copco Jarvis	63,290
Atlas Polar Company Limited	9,509
Atomic Energy of Canada Limited	11,778
ATS Automation Tooling Systems Incorporated	1,290
Audio Analyst	158,793
Auto Tote Limited	3,101
Autocall Division of Federal Signal Corporation	1,430
Avatar Technology	1,694
Aviation Electric Limited	12,493
Avon Products of Canada Limited	22,830
Axelson Incorporated Division US Industries	1,637
B and D Engineering Sales	7,901
B and G Controls Limited	2,377
B and S Rotary Drilling Corporation	18,729
BC Forest Products	4,967
BC Hydro and Power Authority	14,540
BC Telephone	25,488
BC Television	12,910
BCA Cooperbiomedical Incorporated	1,044
BCL Magnetics Limited	2,883
BD Wait Company Limited	75,139
BF Goodrich Canada Limited	6,074
BH Chemicals Canada Limited	2,541
Babcock and Wilcox Industries Limited	21,159
Baby Tyme Products Limited	6,666
Babytime Products	6,063
Bachan Aerospace of Canada Limited	1,174
Baker Instruments Division of Richardson Vicks Limited	8,916
Bally Export	3,508
Bally Refrigeration	6,952
Bandag Canada Limited	27,997
Banque Nationale de Paris	1,196
Barata Construction Corporation Limited	10,795
Barber Colman of Canada Limited	6,070
Barber Engineering and Controls	8,204
Barr and Murphy Canada Limited	2,755
Barringer Research Limited	4,506
Barry's Dairy Centre Limited	1,921
Base Ten Canada Limited	1,127
Basic Software Group	13,336
Bates Ted Advertising	1,054
Bau—Val Incorporated	14,732
Bausch and Lomb Canada Incorporated	10,242
Bay Concrete Products Limited	3,736
Bayer Canada Limited	1,828
Bayly Engineering Limited	3,692
Bear Automotive Incorporated	3,021
Bearskin Lake Air Services	1,182
Beaver Engineering Limited	1,003
Becker Brothers Farms	3,672
Beckley, Chet	3,032
Beckman Instruments Incorporated	12,625
Bel Construction Limited	6,562
Bell Aerospace Canada Textron Division Textron Canada Limited	1,085
Bell and Howell Limited	6,784
Bell Canada	15,078
Bell Helicopters Limited	2,702
Bell Northern Research Limited	13,906
Beloit Canada Limited	46,030
Bendix Heavy Vehicles	2,238
Beneke Industries Limited	3,290
Bennett and Emmott	1,602
Benthas Incorporated	1,961
Bepex Incorporated	10,607
Bermarine Incorporated	5,522
Bestpipe Incorporated	20,133
Betacom	1,594
Big Foot Computing Limited	3,473
Billy Graham Crusade of BC	1,658
Binder Tool and Mold Incorporated	10,909
Bingham-Williamette Limited	11,499
Binks Manufacturing	3,905
Binney and Smith Canada Limited	19,877
Bio Research Laboratory	4,889
Blachford HL Limited	5,103
Black and Decker Canada Incorporated	1,480
Blackstone Industrial Products Limited	52,822
Blue Ridge Lumber	5,745
Bluewater Association	42,421
Bobst Canada Incorporated	3,767
Bochringer Mannheim	4,276
Boise Cascade Canada Limited	44,987
Bolt Beranek and Newman	4,053
Bombardier Incorporated	8,925
Bonar Packaging Company	1,826
Booth Aquatic Research	8,779
Bosch Robert (Canada) Limited	3,261
Bourdeau Brothers	2,032
Bow Plastics Limited	45,306
Brandner, Richard	2,197
Brian Engineering	2,599
Bristol Aerospace Limited	2,965
Bristol Meyers Limited	5,052
British Broadcasting Corporation	4,667
Broadcast Video System Limited	3,857
Broackway Imco Canada	23,337
Brotherly Love	2,601
Brown Boggs Foundry and Machine Company Limited	4,061
Brown Boveri Canada	42,443
Brown Offshore Limited	2,830
Bruce Allen Talent	84,501
Bruel and Kjaer Canada	30,287
Buckhorn Canada Material Handling Products	33,978

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Bucyrus—Erie Company of Canada Limited	8,223
Buffalo Point Development Corporation Limited	12,968
Bulliwant Food Equipment	3,750
Burdny Incorporated	1,325
Burlington Die Castings Limited	4,333
Burroughs Canada	8,237
Business Air Services Limited	7,204
Butler Metal Products Company Limited	2,092
Butler Polymet	28,698
Byron Jackson Division of Borg Warner Canada Limited	15,291
CAE Electronic	19,308
CAE Morse Division CAE Electronics Limited	3,898
CE Natco Limited	1,914
CE Refractories Division of RI Ramtite Limited	3,335
CE Vetco Pipeline Services	58,113
CFRB Transmitter Limited	5,919
CHCH TV Limited	6,464
CIL Industries	2,563
CKCO TV Limited	10,860
CPF Dualam Limitée	28,826
CPR	181,742
CSP Foods Limited	2,614
CTH Instruments	1,038
Cabelka and Sons Harvesting	8,462
Cable TV	2,622
Cablesystems Engineering	2,787
CAD Systems Corporation	2,601
Cadlinc	4,637
CAE Machinery	2,055
Calcutron Corporation	13,060
Calgary Christian Centre	4,150
Calgary Photo Distributors Limited	5,011
Caligo Incorporated	7,314
Caltec Scientific	1,655
Camoplast Incorporated	107,807
Campbell Soup Company Limited	4,478
Can ISK Computer Systems Incorporated	5,133
Can—Am Containers Limited	12,032
Can Con Gas Services Limited	2,209
Can Max Software Development	1,406
Canada Casting Incorporated	1,389
Canada Cement LaFarge	11,596
Canada Centre for Inland Waters	3,310
Canada Forge Limited	4,228
Canada Metal Company Limited	1,660
Canada Packers	18,748
Canada Post	1,441
Canada West Inspection Services	6,278
Canada Wire Cable Limited	3,927
Canada's Wonderland Limited	10,675
Canadair Limited	115,116
Canadian ASE Limited	1,147
Canadian Auto Parts	1,840
Canadian Auto Parts Toyota Limited	4,807
Canadian Broadcasting Corporation	108,753
Canadian Ceramic Wholesalers	1,529
Canadian Cinegraph	22,194
Canadian Coast Guard	10,340
Canadian Coleman Company	3,620
Canadian Construction Contracts	9,864
Canadian Dynamics Nova Limited	3,522
Canadian Fertilizers Limited	16,682
Canadian Forest Products	2,005
Canadian General Electric Company Limited	106,265
Canadian Liquid Air	77,397
Canadian Marconi	6,501
Canadian Meter Company Limited	1,547
Canadian National Railways	49,431
Canadian NDE Technology Limited	6,488
Canadian Opera Company	154,782
Canadian Oxy Chemicals Limited	2,109
Canadian Pacific Airlines	531,466
Canadian Pacific Railways	7,821
Canadian Patent Scaffolding	1,199
Canadian Refractories	1,235
Canadian Ski Association	25,315
Canadian Software Development	1,538
Canadian Thermos Limited	26,311
Canadian Totalisator Company Limited	205,316
Canameque Equipment Company Limited	15,565
Cancoppas Limited	9,263
Canderel	2,780
Cangeo Limited	5,583
Canology Group Incorporated	4,856
Canon Canada Incorporated	7,475
Canplas Industries Limited	36,652
Canron Limited	9,351
Cansel Survey Equipment	2,738
Cantebury Coffee Corporation	2,090
Cantect Corporation	1,316
Cantex Drilling and Exploration	6,142
Cantex Engineering	2,237
Cantrols Equipment Limited	4,068
Cape Breton Development Corporation	2,190
Capilano Plastics Company Limited	93,083
Capital Plastics	1,099
Capwell Plastics Limited	22,939
Cardion DG1	5,267
Carey Enterprises Limited	1,379
Carl Zeiss Canada Limited	26,980
Carlew Chemicals Limited	1,838
Carling O'Keefe	3,580
Carpet Clinic	3,510
Carrier Canada Limited	37,905
Carrier Corporation	20,736
Carsen W Limited	1,234
Carson Products	9,695
Cascade Fertilizers Limited	5,430
Cascade Hydraulics (Canada)	2,854
Cascade Incorporated	69,438
Case Boring Corporation	17,577
Case Keyboard Corporation	2,883
Case JL	2,047
Catec Representatives	1,852
Catelli Limited	2,701
CCH Canada Limited	1,762
Center Tool and Mould Company Limited	8,522
Centoco Manufacturing Limited	3,126
Central Product England	11,362
Central Productions	6,461
Central Stampings Limited	10,828
Central Trust	1,013
Centre de Recherche pour la Défense	1,838
Centrilift Canada Limited	5,007
Ceram SNA Incorporated	7,121
Cesco—Adio of General Tire	3,678
CFCF Incorporated	3,740

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
CFCF TV	1,993
Champion Road Machinery Company Limited	1,340
Champion Spark Plug Company of Canada Limited	3,697
Chandos Record	6,587
Chapman Industries Limited	3,169
Charles River Canada	1,402
Chartoff Productions Limited	74,223
Chartpak Canada Incorporated	1,304
Chas Tennant and Company	13,657
Ched Radio	1,602
Chedd—Angier Productions Corporation	6,725
Chemetics International Limited	3,360
Chemical Leaman Tank Lines Incorporated	8,382
Chemical Services Incorporated	3,490
Cherney Mills Incorporated	4,298
Chevron Chemical (Canada) Limited	5,182
Chevron Pipeline Company	1,550
Chi Corporation	1,019
Chinook Industrial Supplies Limited	1,303
Christenson Diamond Products Limited	3,280
Christie Brown and Company Limited	15,819
Chrysler Canada Limited	103,153
Churchill Falls (Laboratory) Corporation	1,127
Cimbria Holdings	5,653
Cincinnati—Milacron Canada Limited	3,650
Cinemage	46,892
Circle Productions Limited	28,390
Circo Craft	1,743
Cissco/Can Industries Supply and Service	13,367
City of Calgary Purchasing Department	16,184
City of Regina	16,249
Clairol Canada	4,794
Clan of the Cave Bear Productions	63,609
Clark Equipment of Canada Limited	7,414
Claude Héroux	1,009
Clawson, Tim	2,733
Clay Mill Technical Systems	4,030
Clays, Mark	6,781
Clayton Environmental Consultants Limited	3,218
Clyde Amca International	1,066
CN—CP Telecommunications	2,616
Coast Air Conditioning	2,415
Cobre Timber Limited	1,308
Coffeen Anderson Fricke	10,935
Coldstream Products	1,348
Cole Division Litton Business Equipment Limited	3,375
Coleco Canada	222,021
Colgate—Palmolive Canada	1,032
Collingwood Shipyard	1,124
Collins Canada Division	33,191
Colson Canada Limited	4,614
Columbia Computing	6,578
Columbia Frame Incorporated	23,839
Columbia Pictures Corporation	3,666
Combustion Engineering Superheater Limited	16,152
Comdiaco Canada Limited	3,286
Comdisco Incorporated	1,643
Cominco Limited	16,604
Comlink Systems Incorporated	2,178
Commodore Business Machines Limited	1,350
Commonwealth Construction Company	37,761
Communications Technology Canada Limited	21,534
Compaq Computers Limited	2,554
Compu—Service Canada Limited	21,269

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Computer Accessories Corporation	23,878
Computer Aided Design Systems	4,057
Computer Sided Design Systems Incorporated	5,657
Computervision Canada Limited	59,081
Computrex Centres Limited	2,367
Comtest Communications Products Limited	12,076
Concept Resources	4,739
Concert Productions	68,629
Concord Carpet Care	1,938
Concordia Construction	13,791
Conde Nast Publications	1,022
Consolidated Bathurst Incorporated	1,321
Consortium GLX	12,826
Consumer Glass Company	2,870
Continental Canada Company	21,273
Contiotech Measurements Systems Limited	1,062
Contro Valve Equipment	1,694
Control and Metering Limited	5,150
Control Lighting Limited	9,164
Cooper Energy Services Limited	8,660
Cooper Lab Limited	9,436
Corporation of the City of Halifax	8,472
Corrosion Service Company Limited	2,575
Cosa Corporation of Canada Limited	9,769
Crawford Allan Associates	194,503
Crawford, John	4,642
CRC Canada Limited	74,519
Creative Talent Limited	13,430
Creative Workshop Limited	1,929
Cresent Cheese	1,435
Cronin Fire Equipment Limited	4,091
Crouse Hinds Canada Limited	22,207
Crowder Communications Limited	5,880
Crown Controls Manufacturing Company	5,550
Crown Forest Industries Limited	1,755
Crows Nest Resources	1,953
CTH Electronics	1,133
Cullen Canadian Incorporated	2,538
Cullen Detroit Diesel Allision	1,243
Cummins Mid Canada Limited	1,620
Cummins Quebec	2,331
CWS Corporation	33,168
CX Systems	4,387
Cyanamid Canada	11,688
DBM Reflex Enterprises	8,429
DGH Television Systems Limited	2,687
DMA Industries Inc	4,802
Daal Specialties Canada Limited	24,206
Dahms Schultz	1,029
Dairy Producers	1,025
Dale Payne and Associates Limited	7,901
Dalton Fenske and Friends	18,541
Danger Bay Productions	1,685
Danoco Enterprises Limited	1,148
Dare Foods Limited	17,009
Darome Canada	1,857
Data General (Canada) Limited	4,274
Data Terminal	1,066
Datagram	1,871
Davey Tree Expert Company of Canada Limited	16,072
Davis Canada Engineering Products	1,149
Davis Standard Incorporated	1,092
Daymond Division/Redpath	2,042
DBL Data Brokers Limited	2,290

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
De Havilland Aircraft of Canada Limited	37,567
Dealer Service Systems	5,625
Deane Compagnie	2,219
Degroot John Association	7,759
Del Lee Golf Canada	1,497
DeLaval Turbine Canada Limited	5,882
Dellner Couplers Limited	1,204
Deloro Stellite Canada Limited	3,070
Delphax Systems	4,279
Delta Enterprises Sarnia Limited	3,753
Dennis D Kiselbach Limited	9,678
Department of Agriculture	1,838
Department of Energy Mines and Resources	30,024
Department of Environment	3,053
Department of Fisheries and Oceans	39,214
Department of National Defence	73,997
Department of Supply and Services	15,882
Department of Transport	21,581
Dero Enterprises Limited	7,238
Desa Industries Limited	10,827
Detector Electronics Canada	1,031
Detroit Edison Company	3,403
Deutah Company	1,456
Dexter, Harry	4,185
Diasonics Incorporated	7,758
Dicomed Canada	2,936
Digi Dyne Incorporated	6,493
Digiseis Exploration Incorporated	7,171
Digital Development Corporation	1,486
Digital Equipment of Canada Limited	138,829
Digital Interfaces Limited	1,926
Digital Resources Incorporated	3,094
Digital Telecommunications Limited	2,863
Disco Incorporated	2,517
Dix Performance Limited	6,715
Doall Canada Limited	51,016
Doble Engineering Company	4,049
Domain Communications Incorporated	7,946
Dome Petroleum Limited	25,799
Domglas Incorporated	1,361
Dominion Blue Line	1,619
Dominion Bridge Company	6,919
Dominion Forge Company	5,288
Dominion Textile Limited	3,016
Domohue Norwick Incorporated	73,706
Domtar Packaging Company	21,158
Donn Canada Limited/Limitée	1,604
D'Orlan Jewellers Limited	1,677
Dorr Oliver Canada Limited	1,588
Dow Chem Can Incorporated	34,168
Dresser Atlas Incorporated	19,925
Dresser Canada Limited	5,027
Dresser Canada Magcobor Group	5,387
Dresser Industries	1,841
DRG Packaging Limited	1,797
Drummond Equipment Incorporated	2,094
Du Pont Canada Incorporated	9,935
Ducros Meilleur Roy	1,201
Duha Printers (Western) Limited	2,761
Dunbar Manufacturing Incorporated	16,160
Duraco Products Incorporated	15,323
Dyna Well Test Limited	2,542
Dynapro Systems Incorporated	2,168

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Dynatec Mining Limited	2,553
Dywidag Fab Con Products Limited	6,552
E J Maxwell	1,223
Earth Systems Limited	1,016
Eastern Precision	3,660
Eaton Yale Limited	3,224
Ebco Industries Limited	14,659
EC and M Electric Limited	52,302
Echo Bay Mines Limited	31,188
Eclairage Tanguay Incorporated	60,861
ECOS Environment Solutions	6,128
Edgewind Sales and Manufacturing Limited	2,535
Edmonton Sun, The	3,046
Edward High Vacuum (Canada)	3,238
EEV Canada Limited	1,111
Effanel Music	2,812
Egan Visual Incorporated	39,692
Ehrlich Harvesting	3,884
Ekco Canada Limited	40,575
Elan Tool and Die Limited	3,021
Elastometal Limited	4,165
Eldon Industries of Canada	27,480
Electrical Terminal Corporation	19,211
Electro Rent (Canada) Limited	128,138
Electrolab Limited	7,544
Electronics Corporation of America	2,286
Elgin Petroleum Limited	10,854
Elias Brothers Restaurant	1,565
Elicon Industrial Controls	1,469
Elliot Industrial Equipment	2,786
Elmwood Golf and Country Club	3,839
Elscint Canada Limited	11,655
EMC Corporation	2,523
Emerson Electric Canada Limited	1,805
Emhart Canada Limited Mallory Components Division	1,924
Ener Rig Supply Limited	22,638
Ener—Tech Industries (Edmonton) Limited	2,891
Energesis Control Systems	4,280
Engelhard Industry Canada Limited	10,164
Enterprises Beckwith—Bemis Incorporated	2,925
Entreprise Blouin	4,925
Envirocon Limited	1,468
Environment Unlimited	5,967
Equipment Domar Incorporated	7,361
Equisonics	1,699
Equity Silver Mines	4,576
Ernest Angley Evangelistic Crusade Incorporated	35,772
Erwin Industries Canada Limited	1,455
Esco Limited	4,535
Esco Tool	3,980
Eskafot Canada Limited	1,242
Esko Industry	1,763
Essex Golf and Country Club	5,829
Esso Chemical	17,990
Esso Resources Canada Limited	6,591,889
Estee Lauder Cosmetics Limited	10,413
Ethyl Canada Incorporated	6,064
Ethyl Imco Incorporated	81,667
Etna Color Laboratory	2,209
Euclid Canada	18,095
Euroclean Canada Incorporated	20,006
Evergreen TV Products Incorporated	34,374

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Exco Engineering Division	3,260
Execaire Aviation Limitée	26,288
Executone Limited	1,570
Exel Elevators Limited	1,276
Explotech Engineering	1,121
Expo Vision Incorporated	1,633
Export Tool and Welding Company	4,493
Express Plastic Containers Limited	1,030
F and H Plastics Limited	2,471
F Jos Lamb Company Limited	94,906
Fabric Car Association	1,145
Fag Bearings	2,685
Falco Stainless Steel	4,157
Farinon Electric Canada	20,761
Farris, William	7,092
Fathom Atlantic Limited	1,700
Fedco Audio Labs Limited	14,183
Federal Pioneer Limited	6,522
Ferguson Supply Limited	4,576
Ferro Technique	7,887
Feuillerat Donald Rodney	16,438
Fiat Products Limited	5,300
Fiba—Canning Incorporated	23,684
Fiberglass Canada Limited Incorporated	84,003
Ficomat International Incorporated	3,987
Findley Advance Design Industries Limited	9,344
Firestone Canada	3,516
Firing Industries Limited	13,527
Fisher Controls Company of Canada	33,340
Fisher Scientific	3,098
Fishery Products Limited	1,658
Fitch Research Corporation	19,082
Fleck Manufacturing	6,637
Fleet Industries A Division of Ronyx Corporation Limited	3,583
Fluor Canada Limited	5,678
Follow That Bird Product Incorporated	20,966
Fonderie Magotteaux Canada	2,320
Ford Electronics Manufacturing Corporation	26,852
Ford Motor Company of Canada Limited	350,102
Formanite Canada Limited	2,475
Foseco Canada Limited	3,828
Foster Advertising Company	1,522
Foster Wheeler Limited	10,141
Fournier Incorporated Jean	3,534
Foxboro Canada Incorporated	3,201
Franklin Manufacturing Company (Canada) Limited	6,500
Fraser Incorporated	11,594
Freedland Industries Limited	11,904
Fries Entertainment Incorporated	8,714
Fruehauf Canada Incorporated	1,590
Fuller Brush Company	24,128
Funk, Allen	15,909
GA Computers	7,008
GB Converters Limited	1,648
GEC Diesels Incorporated	6,383
GLC Canada	1,932
GN Johnston	3,986
GR Financial Incorporated	9,116
GTE Sylvania Canada Limited	1,312
GTE Unistrut Limited	15,091
GW Electric	1,121
Gainers Incorporated	2,716
Galvanic Analytical Systems	1,057
Galvin, Joe	4,483
Gapcan Welding Construction Limited	7,157
Gardner, Denver	31,345
Garrett Manufacturing Limited	13,315
Gates Canada Incorporated	19,994
Gatti Productions Incorporated	1,796
GEAC Canada Limited	4,464
Geddes Contracting	22,588
Gelfand, Richard	3,542
General Aluminum Forgings Incorporated	103,765
General Electric Medical	13,998
General Foods Incorporated	2,205
General Instrument of Canada Limited	16,047
General Motors	284,757
General Printing	2,810
General Refactories Company of Canada Limited	4,495
General Signal of Canada Limited	2,507
General Sound Division of Famous Players Limited	1,103
General Tire Canada Limited	1,539
Genrad Limited	98,954
Genstar	524,793
Genstar Rental Electronics Incorporated	176,497
Gentian Electronics Limited	2,054
Geophysical Services Incorporated	5,297
Gerber Camsco Incorporated	3,224
Gerber Scientific	8,300
Gestion Paul de Villers	2,155
Gibson Electric of Canada Limited	2,374
Giga—Tron Associates Limited	7,515
Gillette Canada	14,582
Gladwin Machinery of Canada Limited	1,981
GLE Incorporated	1,466
Glencoe Tubular Limited	1,038
Global Heat International	1,093
Globe and Mail, The	1,994
Gold Metal Equipment Alberta Limited	1,966
Goodall Rubber Company	1,194
Goodbrand Construction Limited	28,094
Goodyear Canada	1,920
Gordon Ray Equipment	34,651
Gorman Rupp of Canada Limited	1,388
Gorrie Advertising Management Limited	45,176
Gourock Industries Incorporated	17,554
Graco Children's Products Canada Limited	6,289
Grand Prix du Canada	7,075
Grant Waferboard	1,014
Graphico Precision Limited	2,618
Great Lakes Carbon Canada Corporation	3,506
Great Lakes Forest Products	2,760
Greater Niagara Association of the Mentally Retarded	1,888
Greenridge Sciences Incorporated	8,509
Greif Containers Incorporated	13,063
Grid Systems Canada Incorporated	1,229
Griffith Laboratories Limited	2,635
Griffith, Robert	3,243
Groves SJ	15,702
Grunko Films	5,987
Gtech Computer	10,085
Guelph Tool	1,079
Gulf Canada Limited	1,674,500
Gulf Canada Resources Incorporated	169,813

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Guthrie Engineering	1,051
Guy Paré et Associés Incorporée	1,471
HD Hudson	3,431
HDC Industries Limited	27,860
Haliburton and White Limited	2,428
Haljon Controls Incorporated	1,763
Halton, Regional Municipality of	4,710
Hamelin Enterprises	1,413
Harris Systems Limited	1,292
Harvey Engineering and Manufacturing Corporation	1,062
Hasbro Industries	21,965
Hawker Siddeley Diesels and Electrics Limited	4,482
Hayes Dana Incorporated	1,721
Head Office Productions	25,693
Heinl Electronics Incorporated	1,129
Helicopter Welders of Canada	2,926
Henderson, Kendal	8,157
Herabert Dube Company Limited	10,167
Hercules Canada	2,837
Hersbey Canada	1,694
Hewlett-Packard (Canada) Limited	726,668
Highway Stamping (Windsor) Limited	10,823
Hillerick and Bradsby of Canada	9,431
Himont Canada	177,105
Hitachi Denshi Limited	7,222
Hitachi HSC Canada Incorporated	1,306
HMC Computer Corporation	3,058
Hobart Brothers of Canada	2,634
Hoechst Canada	1,222
Holiday Juice Limited	1,955
Holland Company Incorporated	3,502
Holman Production Services Limited	27,198
Honda Canada Incorporated	2,722
Honeywell Limited	26,125
Hoover Universal	1,974
Horton CBI Limited	26,100
Hoskin Scientific Limited	4,337
Humboldt, Wedag	5,057
Humphrey Cosburn Company	4,732
Hunter Environmental	16,041
Huron Steel Products (Windsor) Limited	2,374
Huyck Canada Limited	8,766
Hy—Grade Precast Concrete	4,209
Hydro Québec	59,751
Hyster Canada Limited	4,408
IBM Canada Limited	21,121
Ideal Metal Stamping	1,191
Ideal Security	12,699
Ideal Toy Company Limited	3,278
IEC Beak Consultants Limited	1,892
Image Technologies Incorporated	8,272
Imapio Incorporated	1,034
Imperial Clevite Canada Incorporated	9,466
Imperial Oil Limited	79,115
Imperial Rubber Company Limited	3,743
Importations Aldiec	1,615
In Motion	10,684
Inco Limited	23,964
Industrial Grain Products	3,046
Industrial Welding Incorporated	1,771
Information Systems and Services	1,205
Infotron Canada	7,778
Ingersoll-Rand Canada Incorporated	124,236
Inmont Canada	11,075

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Innotech Aviation Limited	307,970
Innovation International	1,582
Inspectronic Limitée	3,512
Institut de Bio Endocrinologie	1,329
Instrument Services Laboratories	3,819
Instrumental Rentals Canada Division	89,180
Integrated Plastics Limited	2,203
Intel Semiconductor of Canada Limited	113,188
Inter City Gas	3,957
Inter Video Big Shot	5,897
Interbake Foods	6,793
Intercontinental Production Services	5,289
Interface Floors Systems (Canada) Incorporated	1,827
Interfax Systems Incorporated	43,869
Interforest Limited	1,010
International Games of Canada	2,074
International Harvester Company Canada Limited	3,045
International Imaging Systems	1,474
International Minerals and Chemicals Limited	13,810
International Productions	1,894
International Submarine	3,784
International Tools (1973) Limited	3,178
Internote Canada Limitée	1,292
Interprovincial Pipeline	34,781
Inventronics Limited	3,499
Ipec Incorporated	4,281
IRM Canada Limited	1,336
Iron Ore	9,117
Irving Oil Transport	78,884
Irwin Toy Limited	221,040
ITC Productions	16,615
Itron Incorporated	4,825
ITT Blackburn Company	2,103
ITT Industries of Canada Communication	48,585
ITT Industries of Canada Limited	4,889
JFJ Mold Processors Limited	4,097
JI Case Canada A Division of Tenneco Canada	14,137
JI Case Canada Limited	31,194
JM Asbestos	1,812
JR Products	27,915
Jack Lieb Productions Incorporated	3,591
Jacuzzi Canada Limited	5,119
Jaeger Machine Company of Canada	1,176
Jaguar Canada Incorporated	2,877
James River Marathon Limited	3,025
Jamesbury Canada Limited	3,062
Jan—Ber and Associates Limited	5,876
Jansa, Steve	16,783
Jay Plastics Company	43,787
JCB Excavators Limited	1,925
JEM Productions	14,756
Jena Instruments	1,322
Jerome and Français Company	4,545
John Deere Limited	33,326
John—Harding Editing Limited	2,533
John Meunier	2,628
John T Batts Enterprise Canada Limited	6,575
Johnson and Johnson	6,380
Joseph Mark Photography	1,447
Jouets Ritvik Incorporated	202,794
Journal de Montréal	1,813
Joy Manufacturing Company Canada Limited	9,544
Jutra Die Casting	1,321
K—Tel International Limited	2,329

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
KF Perkins Enterprises	10,224
Kadon Electro Mechanical Service	1,139
Kamyo Canada Limited	5,573
Kamyr, Valve	1,731
Kaptest Engineering Limited	2,020
Kasle Steel of Canada Limited	7,785
Kawneer Company Canada Limited	3,131
KCTS—9 Television	9,690
Kehler Computer Services	1,048
Kellogg Salada Canada	9,429
Kelsey—Hayes Canada Limited	38,284
Kelt Marine Incorporated	3,798
Kendal Canada Division of CKR Incorporated	3,039
Kenner Products (Canada) Limited	74,145
Kerton Industrial Contractor	52,216
Keuffel and Esser of Canada Limited	5,385
Key Lake Mining Corporation	5,586
KHD Canada Incorporated	1,270
Kimberly Clark Canada	122,597
Kimbley, George	2,870
Kimline Sanderson Limited	21,706
King Truck Engineering Limited	14,047
Kirby International Limited	2,190
Kirk Equipment Limited	1,603
Kleen Stik Fasson Incorporated	5,191
Kinetic Dispersion	8,895
Kodak Canada Limited	25,193
Kombine and Sanderson Limited	45,911
Kord Products Limited	101,844
Korite Minerals Limited	6,441
Kraft Limited	13,466
Kruger Incorporated	3,107
KSH Canada Incorporated	1,988
KSH Canada Limitée	16,259
Kurzwell Music	2,496
KVOS—TV BC	2,183
LG Balfour	1,081
LGL Limited	1,245
LN Enterprises	2,691
LS Starrett Company of Canada Limited	1,100
La Cie Commonwealth	1,288
La Cie Manufacturière	2,750
La Corporation Icanda	15,129
La Société d'Exploitation	3,803
Lab Volt Quebec Limitée	7,525
Lafferty Hardwood and Part	1,343
Lambton Pipe and Supply Limited	14,834
Lamco Die Cast	4,021
Lampson Corporation	1,786
Laniel Canada	25,970
Lansing Bagnail	5,295
Last Day Ministries	26,298
Lauzier and Little	6,319
Lawton Die Cast Company	5,664
Le Blanc and Royale Communications Tower Limited	1,851
Lear Siegler Industry	7,388
Leasemetrics Canada Incorporated	134,415
Leco Instruments Limited	55,852
Lee Aluminum Sales Limited	1,468
Leigh Metal Products Limited	10,761
Lenox Machine Company	1,930
Les Boureilles Browns	4,080
Les Controls RTL Incorporated	1,188
Les Equipements de Bureau	2,837
Les Hélicoptères Trans-Québec	2,013
Les Industries de Fibre	1,667
Les Industries Sanyo	2,371
Les Industries Wedco Limitée	1,155
Les Papiers Perkins	22,142
Les Tapis Peerless	1,018
Lever Brothers Limited	3,260
Libby McNeil and Libby of Canada	1,922
Life Action Miniatures	6,731
Lily Cups Incorporated	1,755
Limelight Incorporated	6,383
Liquid Carbonic Incorporated	1,712
Litho Prestige	1,046
Little Boraland Limited	1,367
Litton Systems Canada Limited	24,290
Lombard Company	9,369
Long Manufacturing Division Borg—Warner (Canada) Limited	3,586
Loral Terracom	2,882
Lovell, Allan	2,958
Lower Churchill Falls Development Corporation	10,535
Lubrizal of Canada Limited	32,615
Lundy Electronics	1,117
Luscar Stereo (1977) Limited	3,590
Lytle Specialities Limited	4,682
M and K Plastics Production	41,576
MEC Company	1,623
MSC Electronics Limited	8,844
MSE Engineering Limited	54,806
MT Chemicals	1,468
MTS Systems Corporation	5,855
MA Electronics Canada Limited	7,732
Mac Millan Bloedel Limited	4,156
Macbeth Division of Kollmargen	7,548
MacCaferri Steel Wire Products Limited	1,211
Macdonald, Dettweiler	8,383
Mack Canada	2,703
MacLean—Hunter Publication Limited	1,017
MacMillan Bathurst Incorporated	1,364
Madowcon Technology Limited	1,570
Magnetic Metals Limited	3,322
Mailing Innovations Limited	13,709
Mainland, Elworthy	2,247
Man Middlesx NJ	1,338
Manford Limited Pulp and Paper	5,615
Manitoba Hydro	7,082
Manitoba Opera Association Incorporated	12,453
Manitoba Telephone System	38,474
Mannesmann Demag Limited	26,538
Manville Canada Limited	36,312
Marican Offshore Drilling Services	4,488
Marion Power Shovel	61,024
Maritime Builders	1,973
Mark Bobsky	8,080
Marr's Leisure Products (1977) Incorporated	1,073
Marsh and McLennan Limited	1,518
Martin Decker Division of Cooper Petroleum	10,017
Martin Traction Canada Incorporated	7,212
Mascia, Emilo	3,387
Master Chemical Corporation	4,119
Mastic Incorporated	1,021
Matheson Gas Products Canada Incorporated	8,418
Mattel Canada Limited	255,024
Maynard I and B Scientific Division	5,411

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
McCain Foods Limited	3,718
McCutcheon Graghies	2,651
McDonalds Restaurant	120,854
McDonnell Douglas Canada	13,635
McElhanny Surveying	1,814
McGraw Edison Limited	4,098
McGregor Paving Limited	47,713
McKim Advertising Company	1,608
McLaren Advertising	1,249
McLeod Stedman Incorporated	2,871
McMurray Huges Division of Huges Tool	6,891
Measurex Canada	1,558
Media Com Incorporated	13,632
Media Videotex	2,468
Medigas Pacific Limited	4,439
Meester Mike's Incorporated	9,982
Megatel Systems	1,184
Megatronix Incorporated	11,396
Meidinger K	18,139
Melnoc Manufacturing	1,023
Mennen Canada Incorporated	3,608
Merit Manufacturing Limited	12,980
Merrill Lynch Royal Securities	2,441
Metalworks Recording Studios	349,151
Methodswork Incorporated	7,116
Metro Canada Limited	1,007
Metro Goldwin Meyer Productions Limited	26,905
Metropolitan Life Insurance Company	2,677
Metropolitan Toronto Police	45,478
Meyer Products Incorporated	1,107
Meyer Service and Supply Limited	1,712
MGM/UA Entertainment	3,470
MGW Controls	1,623
Michael Fields	1,178
Micro Publishing Services	2,857
Mikes Custom Harvesting	5,041
Miles Laboratories Limited	4,291
Millar Lister Sales	1,697
Millar Western Industries Limited	1,093
Miller Contracting Limited	6,741
Miller, Herman	4,532
Millmano Communications	6,772
Milton Bradley Canada Incorporated	161,075
Mineral Research and Development	3,178
Minolta	1,070
Mitec Electronics	5,503
Mitel Semiconductors	1,594
Mitsubishi Canada Limited	1,194,908
Mobil Oil Canada Limited	9,823
Modasco Canada Incorporated	1,922
Modcamp Canada Limited	1,181
Modular Mining System	1,009
Mohawk Data Science Canada Limited	3,741
Monarch Marking Systems c/o Simpson Stores	2,912
Mono Research Laboratory	2,005
Monsanto Canada Limited	12,491
Montreal Convention Center	7,257
Montreal General Hospital	13,599
Moog Canada	9,384
Moore Business Forms Division of Moore Corporation Limited	7,961
Moore Industries Division	1,255
Morgan Precision Tools Limited	1,717
Morval Canada Limited	23,916

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Mosler Canada	1,704
Motion Control Systems Incorporated	1,776
Motion Shows	38,284
Motor Wheel Corporation of Canada Limited	63,982
Motorola Canada Incorporated	15,354
Moulage Sous Pression	7,310
Movie Corporation	5,995
MSC Electronics Limited	11,942
MTD Products Limited	167,519
MTV Networks Incorporated	7,483
Mueller Limited	6,071
Muirhead Systems Limited	1,379
Multi Fittings	1,501
Multilingual TV	2,766
Muro—Watt Control Devices Limited	1,751
Mutual Life of Canada	19,121
Mylec Canada Limited	186,070
Myles Canada Limited	15,243
NB Electric Power	7,863
NB Telephone Company Limited	1,016
NCR Canada Limited	37,768
NDT Technologies	2,014
NEI Canada Limited	5,038
NS Power Corporation	9,015
Nabisco Foods Limited, Division of Christie Brown and Company Limited	3,270
Nadrofsky Corporation	31,399
Nalley's Canada	1,169
National Auto Radiator Company Limited	1,671
National Electronic Agencies	1,259
National Liquid Blasting Corporation	43,119
National Research Council	2,656
National Rubber	242,179
National Sea Products	2,842
Nationwide Electronics	1,932
Natty Gann	29,678
Navair Limited	1,680
Nei Clarke	1,129
NEI Parson Canada	6,196
Neo Industries Limited	1,569
Neptune Meters Limited	4,343
Nerada, Larry	6,592
Network Systems Corporation	6,319
Neutron Products	4,867
New Brunswick Power	2,513
New Media Graphics	1,882
New York Air Brake Company	9,345
Neway Can Lear Siegler Incorporated	2,401
Newfoundland Labrador Hydro	48,134
Newfoundland Light and Power Company Limited	5,796
Newfoundland Telephone Company	67,166
Newmont Exploration	3,681
Neyrfor Turbo Drilling	16,500
Nicholson, Kelly	10,394
Nicolet Canada Limited	3,498
Nicolet Instrument Canada	16,739
Nilex Geotech	1,105
Nillson Tool Company Limited	3,599
Noranda Mines Limited	3,235
Noranda Research	2,193
Norca Industries	1,315
Norpac Controls Limited	30,628
Norpak Corporation	9,840
Norseman Plastics Limited	17,263

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Nortec SGS Incorporated	4,094
Nortec West Limited	2,229
North American Controls	11,371
North American Specialty Pipe Limited	1,110
North Wind Power Company Incorporated	2,062
Northern Alberta Dairy Pool	2,354
Northern Canada Power Commission	1,219
Northern Strands (1976) Limited	15,120
Northern Telecom Canada Limited	60,581
Northside Steel Fabricators	1,261
Northwood Mills Limited	1,209
Norton Company of Canada Limited	3,931
Nova An Alberta Corporation	387,123
Nova CD Limited	1,408
Novatel Communications Limited	1,525
Nowsco Well Service Limited	6,352
Nu-Dell Plastics Limited	6,537
Nucleus Tool and Die Limited	2,424
Nuodex Canada Limited	2,021
OH Material Company	3,952
Oakville Stamping and Bending Limited	6,167
Obed Marsh Dome	17,017
Ogilvie Flour Mills	1,921
Okanagan Helicopters	1,867
Oliver Agricultural	10,055
Olsonite Products Limited	12,843
Omark Canada	22,435
Oneida Canada Limited	4,419
Ontario Hydro Limited	73,509
Ontario Ministry of Natural Resources	2,944
Ontario Robotico Limited	25,145
Opera Hamilton	14,910
Optical Art Camera Corporation	1,061
Optikon Corporation Limited	1,435
Ordigraphe	1,336
Oregon Technical Products	1,047
Ortho Instrument Westwood	1,374
Otis Elevator Company Limited	8,085
Outboard Marine Corporation of Canada Limited	2,176
PPG Industries Canada Limited	1,981
Paccar International	4,112
Pacific Coast Cleaners Limited	1,348
Pacific Western Airlines	13,923
Page—Wilson Company	4,600
Panavision Canada	34,515
Pandrol Canada Limited	1,106
Pannell Kerr Forster	1,715
Paper Mate Canada	5,078
Papier St-Raymond Limitée	4,213
Paradyne Canada Limited	29,504
Parc Neuvilie	11,682
Parker Brothers Games Limited	88,216
Parker Brothers Limited Division of General Mills Canada	13,024
Parker Hanifan (Canada) Limited	1,806
Paul Wurth Limited	7,282
Paxton, Doug	8,593
Paysier Journal Domtar Limitée	1,637
Peacock Brothers Limited	1,560
Peel Memorial Hospital	1,142
Pegasus Division of Koehring	1,910
Pelsue Incorporated	4,154
Pemberton CA Company Limited	4,096

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Pembina Pipeline Limited	9,266
Pensinsula Fittings Limited	10,848
Pennwalt Incorporated	23,262
Perceptron Incorporated	1,205
Perkin-Elmer (Canada) Limited	6,918
Permasteel Construction	1,318
Permasteel Corporation Limited	1,050
Peter Austin Manufacturing Company	5,092
Petrefond Fondation	1,410
Petro Canada Exploration Incorporated	7,046
Petrolite Corporation of Canada	1,002
Petromont Incorporated	13,349
Petrosar Limited	5,690
Petty Ray Physical Operations	6,238
PH Molds Limited	1,139
Philips Cable Limited	2,651
Phillips Electronics Limited	19,683
Phillips Extruded Products Limited	34,847
Photo Kina	1,250
Photo Station Incorporated	1,234
Photographic Analysis Limited	2,150
Picker International Canada Incorporated	42,224
Pilot Plant Corporation	6,487
Pineway Electronics Limited	1,608
Pirelli Cables	1,404
Pirelli—Jerome Incorporated	11,467
PK Sports Products	1,894
Plandata Electronics	12,131
Plastibeton Incorporated	7,293
Plasticap Limited	6,558
Plastics CMP Limited	8,347
Plastics Corporation Limited	2,159
Plastique DCN Incorporated	3,789
Plastiques Modernes Limitée	32,511
Plastiques Richmond	2,798
Plastiques Vital Incorporated	2,809
Plastomer Incorporated	4,280
Plax Division of Bradley—Fenn Enterprises Incorporated	74,952
Plibrico Canada Limited	1,310
Plus Method Corporation	1,686
Polaroid Corporation of Canada	14,415
Polysar Limited	2,707
Ponts Cartier and Champlain	5,211
Port of Saint John, NB	8,888
Port Weller Dry Docks Limited	1,040
Portion Packaging Incorporated	3,708
Potash Corporation of Saskatchewan Mining Limited	2,424
Potter Electric Signal and Manufacturing Limited	1,237
Poyton and Vector Corporation	4,736
Pratt and Whitney Aircraft of Canada Limited	142,453
Precious Plate Limited	2,826
Precision Valve Canada Limited	16,183
Predictive Maintenance	3,127
Pretech Incorporated	9,028
Price, Wilson	1,840
Prime Computer of Canada	8,592
Princess Cruises	10,284
Prize Films Incorporated	15,774
Process Analytics A Division of Combustion Engineering	3,455
Proctor and Gamble Incorporated	45,279
Productions Marc Durand Incorporated	63,238

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Produits Caillette	1,805
Produits CLB	5,507
Protection CFH	3,151
Protective Plastics	3,335
Proturn Incorporated	6,361
Pumps and Power Limited	1,339
Purves Ritchie Division of Rivtow	1,703
QTT Fer et Titane Incorporée	6,230
Quaker Oats Company Canada Limited	4,881
Quality NDE	2,456
Quality Plastics Limited	6,230
Quantum Technologies	1,153
Quebec Air Limited	2,443
Quenord Incorporated	7,499
Quintette Coal Limited	2,631
Quintina Products	5,036
Quinton Instrument Company	2,998
Quision, Jules	4,891
RBW Graphics Limited	2,305
RBW Incorporated c/o Danfoss Canada Limited	3,003
RDC Electronics Limited	2,416
RJ Stamping	38,376
ROR Associates	5,415
RV Compagnie	18,166
RVR McDonald	23,747
Racal	1,134
Racal Survey (Canada) Limited	2,253
Radionics Scientific Incorporated	14,867
Rainbow Wars	3,325
Rama Housewares	4,439
Ramble Film Productions Limited	17,041
Ramic Corporation	2,436
Rank Peripheral Gtech	1,680
Rapistan Division of Lear Siegler Incorporated	15,891
Rattei, Tony	10,107
Ray Plastics Limited	6,153
Raytheon Canada Limited	52,405
RCA Records	27,062
RCR International	4,094
Rector Gray Limited	14,949
Red Top Equipment Company Limited	25,852
Redirack Industries Limited	8,846
Reeves Brothers Canada Limited	1,247
Regatta Productions	55,629
Regional Die Casting Limited	13,973
Reliance Electric	22,829
Reliance Telecommunications	1,044
Relmech Manufacturing Limited	4,090
Rema Electronic Limited	1,358
René Fibres de Verre	12,166
Renmark Electronics Limited	1,487
Resdon Cosmetic Containers Incorporated	7,351
Reuters Stokes Canada Limited	6,502
Rexnord Canada Limited	11,490
Reynolds and Reynolds	3,494
Rice Engineering and Operating Limited	5,952
Richard Haensch	2,077
Richards—Wilcox of Canada	1,484
Richardson—Vicks Limited	5,730
Rivtow Straits Limited	4,376
RMS Industrial Controls	2,409
Robert Bosch Canada Limited	1,187
Robert Hunt Corporation	1,025
Robertshaw Controls Canada Incorporated	4,179

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Robertson White Engineering Limited	1,539
Rocca Construction Limited	21,443
Rockford Auto	9,001
Rockwell International of Canada Limited	23,513
Rogers Cable TV	1,605
Rollins Machinery Limited	17,316
Romatec RML	2,922
Romor Equipment Limited	1,170
Ron Carriere and Associates	30,258
Ror Associates Limited	3,063
Ross Roy of Canada	10,071
Ross Whitehead	1,193
Rothmans of Pallmall Canada Limited	5,876
Roto Precision Incorporated	1,180
Royal Canadian Mint	3,546
Royal Canadian Mounted Police	31,503
Rubbermaid Canada Incorporated	1,030,976
Rush Electronics Industries	412,160
Rush Productions	865,869
Russell Ultra Sound	1,146
Rustshield Plating Limited	5,325
SA Systèmes	1,847
SAI Productions	7,692
SC Johnson and Son Limited	2,505
SDRC Incorporated	1,761
SI Handling Systems Limited	1,662
SMC Group	7,282
SRP Control Systems Limited	6,926
STC Canada Limited	6,303
Safety Supply Company Canada	2,843
Sahuaro Petroleum and Asphalt Company	13,796
Salaison Olympia Limitée	20,882
Salton Fabrication Limited	2,197
Samuel Son and Company Limited	2,860
Sanair	29,799
Sandvik Process Systems Canada Limited	17,240
Sangamo Canada (Division of Schlumberger Canada Limited)	3,242
Sanivan Incorporated	24,784
Sanivan Ontario Incorporated	6,700
Sanyo Industries Canada Incorporated	5,624
Saskatchewan Telephone	2,666
Saskatoon Power Corporation	43,651
Sayler Chester	8,259
Scandia Shipping	2,309
Sceptee Riedel Dawson	43,479
Scepter Manufacturing Company Limited	2,448
Schenck Farms and Greenhouses Company Limited	3,071
Schlegel Lining Technology Incorporated	66,937
Schneider JM Incorporated	5,119
Schwing America	15,223
Sciences Judiciaires	1,453
Scientific Atlanta Canada	17,016
Scientific Atlantic	1,117
Scientific Calculations	5,310
Scope Films	2,105
Scott Maritimes Limited	32,740
Scott Paper Limited	10,952
SCP Sciences	3,496
SCR Investments Incorporated	9,187
Sea Foxes Production	1,692
Sea Plantations Incorporated	1,833
Seaboard Digital Systems Incorporated	1,211
Seametric Incorporated	174,821

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Seer Canada Limited	8,402
Seignory Chemico	2,156
Selcan Limited	12,318
Semi—Tech Micro Electronics	1,955
Sentrol Systems Limited	6,838
Sentry Accounting Marketing	1,764
Separator Engineering	5,896
Servo Robot	15,908
Shambroom Paul Photography	4,777
Shell Canada Limited	93,096
Sheller Globe of Canada Limited	76,344
Shelley RG Limited	5,909
Shepherd Manufacturing Company Limited	3,352
Sherritt Gordon Mines Limited	42,226
Shop Vac of Canada Limited	49,131
Shuriken Distributors Incorporated	1,242
Sia Company	8,638
Sico Incorporated	1,644
Sidbec Dosco	5,746
Siemens Electric Limited	27,199
Sigmacom Systems Incorporated	4,435
Signatel Limited	1,517
Silicart Circuits	3,695
Silver Grizzly Timber	2,074
Simco Ramic Corporation	5,053
Simon Day Limited	8,549
Simplex International Time Equipment Company Limited	9,350
Simplified Operating Systems Incorporated	3,623
Sinclair Radio Laboratories Incorporated	1,219
Singer Company of Canada Limited	2,509
Sino Incorporated	1,318
Sipma, Hans	1,567
Sirdofsky Arthur Photography	2,514
Sky Switch Satellite	2,097
Skyword Productions Limited	88,500
Smidth FL Company of Canada	6,007
Smith Press Automation	2,499
Smithers—Oasis Canada Limited	1,584
Soceta Cavi Pirelli	13,634
Société Radio-Canada	109,953
Sola Canada	3,707
Solaray Division of Sunbeam Corporation (Canada) Limited	60,318
Solartron Instruments	4,651
Solotech Incorporated	4,686
Soloy Conversions	5,418
Solus Manufacturing	1,008
Somerville Belkin Industries Limited	19,650
Sonat Offshore Canada Limited	5,378
Sonics Exploration Limited	15,886
Sono Technique	19,030
Sono Technique PJL Incorporée	1,767
Soundair Limited	15,480
Southwest Research Institute	16,837
Spar Aerospace Products Limited	12,283
Sparton Tool and Mould Limited	1,785
Specialty Cast Metals Limited	1,307
Speed Sport	33,832
Speed Sports Promotion	149,829
Spenc Rail Services Company	2,202
Sperry Corporation	16,154
Sperry Incorporated	15,622
Spike, Jensen	15,364

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Spun Steel Limited	9,749
St-Lawrence Metal Industry Canada	1,850
St Marys Cement Company	2,955
Standard Paper Box (1979) Incorporated	1,049
Standard Products Limited	5,194
Standard Telefon Kabel Fabrik	14,998
Stanley Door Systems Limited	2,705
Star Expansion Industry Limited	1,914
Star Headlight and Lantern Company of Canada Limited	3,308
Starcraft Recreational Products Limited	9,147
Starger Company, The	4,659
Starks, Dale	12,472
Starrlett LS Company of Canada Limited	2,197
State Farm Insurance	2,080
Stearns Catalytic Limited Air Products Division	1,867
Steel Brothers Canada Limited	6,977
Steel Case Canada Limited	4,816
Steffen Robertson and Kirsten	1,010
Stelco Incorporated	19,822
Steri Systems Limited	7,690
Sterile Pharmaceuticals Limited	4,686
Sterling Advisory Service	2,548
Stevens Hepner Company Limited	34,824
Stone and Webster Engineering Corporation	6,112
Stone—Safety Canada Limited	3,165
Storey Gilbert C Limited	1,073
Strathroy Foods Division Ontario Limited	1,777
Streamline Copper Brass Limited	3,837
Streit Harvesting	49,226
Structural Dynamics Research Corporation	38,348
Strudex Fibres Limited	2,678
Studer Revox Limited	1,942
Sullivan Strong Scott Limited	1,332
Sumitomo Canada Limited	40,677
Sun Pac Foods Limited	5,280
Suncor Incorporated	1,037
Sunds Defibrator Limited	1,877
Sunoco Incorporated	6,424
Sunohio	37,350
Superior Performance (Canada) Limited	1,275
Superior Performances	6,281
Surga Limited	152,902
Surveyer Nenniger and Chenevert	24,891
Sweaney, Dale	4,665
Sweaney, Tom	6,200
Sweda International Limited	6,570
Swiss Instruments Limited	5,320
Sybron/Analytical Products Division	2,067
Symak Sales Company	2,215
Symposium International Transport	1,374
Syncrude Canada Limited	22,192
Synochrotel Communications Limited	4,460
Syntex Incorporated	2,653
Systèmes de Support	2,748
Systèmes Hydrauliques Scan—Am Incorporée	3,575
Systemhouse Limited	1,398
Systron Proquip	1,613
T Thompson Limited	13,293
TDW Sales	68,659
TE Systems Laboratories	1,918
TV Marocaine	12,686
Tahsis Company Limited	6,341
Taillefer Division Imasco Limitée	3,940

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Tartien Ajax	3,684
TAS—Page Communications	1,346
Tasman Scientific Incorporated	3,426
Taurus Products	2,094
Taylor Forge Canada Limited	1,545
Taylor Steel	1,025
Tech Rep Electronics Limited	10,268
Techneurop Incorporated	1,388
Technical Marketing Associates	11,915
Technical Marketing Association	18,164
Technicare Corporation	5,203
Technigraph MCS	4,468
Teknor	2,174
Tektronics Canada Incorporated	7,923
Télé Métropole	2,853
Tele—Radio Systems Limited	18,253
Télé Syn Incorporée	1,807
Telefix Canada	2,315
Teleglobe Canada	27,453
Telesat Canada	2,961
Teletype Corporation	8,778
Teltone Limited	3,409
Telxon Canada Corporation	1,514
Tencorr Packaging Incorporated	1,119
Tenneco Chemical Incorporated	2,114
Teradyac Corporation	9,025
Teradyne CDA	2,879
Teradyne Corporation of Canada Incorporated	5,949
Termal Technics	2,007
Terochem Laboratories Limited	4,081
Terry Foods Management Limited	31,843
Test Technology	4,052
Tetrad Computer Applications	1,856
Texcan Communications	6,443
Textiles Dionne Incorporée	5,444
THT Productions	1,901
The Algoma Steel Corporation Limited	8,061
The Canology Group Incorporated	1,745
The General Hospital Corporation	1,243
The Price Company Limited	3,722
Therm—O—Disc Canada Limited	2,032
Thermojet Incorporated	21,504
Thompson CSF Canada Limited	53,217
Thompson J Walter Limited	690,876
Three—M Canada Limited	10,233
Ticket Ron Incorporated	2,432
Tilar Roofing Limited	1,869
Tilco Plastics Limited	1,405
Timna Rotational Molders	2,071
Tioxide Canada Incorporated	3,611
Tip Top Products	1,022
Tomay Canada Limited	27,691
Tonka Corporation	1,065,066
Tony Canada Incorporated	3,634
Torin Manufacturing (Canada) Limited	3,721
Toronto General Hospital	1,909
Toronto Star	66,373
Toshiba International	2,876
Tracan Electronics Corporation	2,525
Trane Company of Canada Limited	12,186
Trans Canada Pipelines	56,811
Trans-Northern Pipeline Incorporated	1,721
Transalta Utilities Corporation	4,104
Transfab Electric	2,495

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Travenol Canada Limited	34,296
Treck Photographic of Canada Limited	1,462
Tri Canada Incorporated	4,494
Tri Sure Products	4,395
Tri-Steel Incorporated	1,264
Tri-Way Machine Limited	18,573
Trim Trend	63,050
Trimac Transportation Systems	20,978
Trio Tool and Mold Limited	1,283
Trow Limited	3,006
Tru—Die Limited	1,930
Tucker Plastics Incorporated	45,984
Tupperware Company A Division of Dart Industries Canada Limited	2,452,204
Turner Mill Equipment	6,804
TVW Paper Machinery Incorporated	141,523
Twin Disc Incorporated	7,845
Two's A Company	4,499
UAP	5,723
Ultratherm of Canada Limited	1,303
Unico Incorporated	4,983
Unicor Industries	17,603
Union Carbide Canada Limited	41,907
Union Oil Company of Canada Limited	6,514
Uniroyal Limited	3,593
Unit Rig and Equipment	24,190
United Audio Visual Resources	1,358
United Plastic Components	1,191
United Technologies	4,967
Universal Helicopters	5,264
Universiade 83 Corporation	4,145
Université Laval	1,405
University Hospital	2,255
Unlimited Textures	8,858
UPA Technology Incorporated	1,444
US Instruments Rental	3,215
VIP International	10,894
Vac Services	27,318
Valeniote Computer Services	1,353
Valenite—Modco Limited	12,206
Valley Oxygen	4,585
Valmet Incorporated	9,942
Valtrol Equipment	1,323
Vancouver City Savings Credit Union	2,168
Vannatter Limited HE	3,089
Varian Canada Incorporated	12,811
Varisystems Exploration Limited	35,256
Versatile Manufacturing Limited	12,731
Versatile Vickers	18,798
Vestshell Incorporated	21,445
Vetco Incorporated	45,572
Victaulic Company of Canada	3,454
Vida Systems Incorporated	8,719
Video Production Association	249,350
Viking Helicopters	4,692
Visionair Incorporated	27,282
Visway Leasing	19,081
Vive Incorporated	1,330
VME Associates	1,251
Volkswagen Canada Limited	69,479
Vollrath of Canada Limited	2,035
W and G Instruments	5,678
WH Voortman Limited	3,320
WM Tool Company Limited	6,842

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
WR Grace and Company	1,110
WS Tyler Company Canada Limited	2,251
Wabco Equipment	3,949
Wafios Canada	1,159
Wahl Clipper Corporation of Canada	2,925
Wajax Industries Limited	80,905
Walker Exhausts	1,020
Wallace and Tierman	1,113
Walter Cabbot Construction	9,746
Waterous GM Diesel Limited	3,186
Waterville Celluar Products	15,161
Wausau Insurance Company	8,562
Webb Jervis B Limited	1,607
Webster Instruments	6,000
Welding, Douglas	2,331
Welding, Mark	4,361
Weldlow Systems of Canada Limited	3,723
Weldwood of Canada	2,791
Wells Fargo Alarm Services	1,847
Westar Mining Limited	3,884
Westcan Peripherals Limited	1,430
Westchester Productions	5,011
Westech Industrial Limited	1,109
Westech Instruments Limited	5,977
Western Star Incorporated	1,248
Westinghouse Canada Incorporated	51,853
Westroc Industries Limited	1,557
Westronic Systems Limited	3,886
Weyerhauser Canada Limited	2,808
Whitewater Ski Society	10,913
Wicor Canada Incorporated	14,898
Willer Engineering Limited	4,749
William A Reynolds Associates	4,634
Williams and Wilson Limited	15,371
Wilson Machines	1,272
Windler Electronic Company Limited	3,320
Windsor Bumper Division/Gulf and Western (Canada) Limited	57,910
Winnipeg Bank Note Company Limited	1,264
Wood Enterprises	9,485
Woodstream Corporation	143,912
World Films Services Limited	6,240
World Harvest Outreach	8,923
World Wide Pictures	12,166
Xerox of Canada Incorporated	9,567
Yawanur Incorporated	113,230
Year of the Dragon Productions	80,690
Young, Ralph	7,142
Younge and Rubicam	7,348
Yule Hyde Associates Limited	3,020
Yunti Micro Corporation	3,420
Zalev Brothers Limited	12,157
Zanin Electronics	1,098
Zeiss Carl Canada Limited	6,723
Zenith Data Systems	2,438
Zenith Radio Canada Limited	1,687
Zilog Incorporated	7,671
Zumbach Electronics	2,351
Zumro Company Incorporated	11,946
Zymarck Corporation	2,835
Remissions of less than $1,000	585,569
	42,621,789

Tariff items 41100—1, 42700—1, 42700—2, 42700—3, 42700—4, 42700—5, 42700—9, 42700—10, 42700—11, 42700—12, 42700—13, 42700—14, 42700—15, 42700—16, 42701—1, 42701— 2, and 42701—3 provide that in the case of the importation into Canada of any goods enumerated in the items, the Governor in Council, on the recommendation of the Minister of Department of Regional Industrial Expansion, may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remits the duty specified in these items applicable to the goods. Remissions of duty are less the duty applicable to the first $500 of value for duty in respect of each application. The following remissions were granted on the recommendation of the Minister of Department of Regional Industrial Expansion and the Treasury Board under the provisions of the tariff items and represent customs duty on machinery and parts as described in various remission orders and schedules thereto, the amounts shown representing that portion of the remission applicable to the machinery and parts imported during the period of April 1, 1984 and March 31, 1985, inclusive:

	$
PC 1973—1066, May 8, 1973	1,790
PC 1974—249, February 12, 1974	3,099
PC 1974—397, February 26, 1974	2,573
PC 1974—929, April 23, 1974	3,213
PC 1974—1433, June 20, 1974	3,889
PC 1974—1434, June 20, 1974	1,025
PC 1974—1658, July 23, 1974	1,505
PC 1974—1736, July 30, 1974	1,094
PC 1974—1823, August 6, 1974	1,083
PC 1974—2064, September 17, 1974	1,477
PC 1974—2065, September 17, 1974	3,609
PC 1974—2066, September 17, 1974	2,793
PC 1974—2242, October 8, 1974	1,187
PC 1974—2427, November 5, 1974	8,135
PC 1974—2520, November 19, 1974	13,897
PC 1975—126, January 23, 1975	1,499
PC 1975—187, January 28, 1975	9,307
PC 1975—244, February 4, 1975	1,131
PC 1975—409, February 25, 1975	4,748
PC 1975—836, April 15, 1975	1,263
PC 1975—837, April 15, 1975	2,682
PC 1975—982, April 29, 1975	1,140
PC 1975—1512, July 3, 1975	15,127
PC 1975—1838, July 29, 1975	12,595
PC 1975—2027, August 27, 1975	4,743
PC 1975—2388, October 9, 1975	3,961
PC 1975—2390, October 9, 1975	1,002
PC 1975—2619, November 7, 1975	4,574
PC 1975—2805, December 2, 1975	1,425
PC 1976—93, January 20, 1976	3,589
PC 1976—326, February 17, 1976	1,937
PC 1976—1110, May 11, 1976	60,435
PC 1976—1792, July 13, 1976	9,284
PC 1976—2468, October 7, 1976	3,638
PC 1976—2651, October 28, 1976	5,134

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
PC 1976—2936, November 25, 1976	1,683
PC 1977—138 January 27, 1977	1,389
PC 1977—140, January 27, 1977	43,478
PC 1977—1250, May 5, 1977	1,135
PC 1977—1418, May 19, 1977	1,795
PC 1977—1736, June 23, 1977	4,689
PC 1977—1927, July 7, 1977	3,000
PC 1977—1928, July 7, 1977	1,722
PC 1977—2896, October 13, 1977	4,546
PC 1977—3042, October 27, 1977	1,542
PC 1977—3182, November 10, 1977	4,535
PC 1977—3244, November 17, 1977	3,327
PC 1977—3372, December 1, 1977	9,679
PC 1977—3625, December 22, 1977	1,194
PC 1977—3626, December 22, 1977	1,442
PC 1977—3629, December 22, 1977	2,622
PC 1978—202, January 26, 1978	2,251
PC 1978—690, March 7, 1978	7,251
PC 1978—1665, May 18, 1978	5,696
PC 1978—1823, June 1, 1978	2,087
PC 1978—2019, June 22, 1978	1,419
PC 1978—2115, June 29, 1978	1,483
PC 1978—2116, June 29, 1978	2,441
PC 1978—2240, July 13, 1978	1,213
PC 1978—2316, July 25, 1978	1,233
PC 1978—2490, August 1, 1978	2,578
PC 1978—2491, August 1, 1978	1,159
PC 1978—2492, August 1, 1978	2,889
PC 1978—2820, September 6, 1978	3,826
PC 1978—2864, September 13, 1978	1,526
PC 1978—3064, October 4, 1978	1,465
PC 1978—3145, October 12, 1978	1,334
PC 1978—3423, November 9, 1978	3,256
PC 1978—3554, November 23, 1978	1,310
PC 1978—3753, December 12, 1978	1,481
PC 1979—229, February 1, 1979	2,971
PC 1979—318, February 13, 1979	141,194
PC 1979—766, March 15, 1979	3,743
PC 1979—1039, March 28, 1979	1,251
PC 1979—1421, May 9, 1979	1,459
PC 1979—1513, May 17, 1979	1,124
PC 1979—1579, May 24, 1979	4,102
PC 1979—1828, July 5, 1979	17,395
PC 1979—1829, July 5, 1979	1,474
PC 1979—1832, July 5, 1979	1,031
PC 1979—1988, July 26, 1979	1,754
PC 1979—2287, August 24, 1979	4,237
PC 1979—2350, September 6, 1979	3,304
PC 1979—2614, September 26, 1979	30,547
PC 1979—2615, September 26, 1979	3,301
PC 1979—2616, September 26, 1979	10,898
PC 1979—2702, October 4, 1979	1,596
PC 1979—2736, October 11, 1979	8,138
PC 1979—2826, October 18, 1979	1,835
PC 1979—2891, October 25, 1979	1,315
PC 1979—3035, November 8, 1979	2,744
PC 1979—3176, November 22, 1979	1,504
PC 1979—3242, November 24, 1979	9,583
PC 1979—3513, December 19, 1979	4,782
PC 1979—3514, December 19, 1979	1,157
PC 1979—3518, December 19, 1979	2,396
PC 1980—164, January 11, 1980	48,617
PC 1980—448, February 8, 1980	15,768
PC 1980—449, February 8, 1980	5,973

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PC 1980—450, February 8, 1980	2,523
PC 1980—685, March 20, 1980	4,858
PC 1980—687, March 20, 1980	2,008
PC 1980—688, March 20, 1980	2,319
PC 1980—690, March 20, 1980	3,114
PC 1980—691, March 20, 1980	12,633
PC 1980—693, March 20, 1980	7,617
PC 1980—696, March 20, 1980	1,582
PC 1980—798, March 27, 1980	2,512
PC 1980—936, April 10, 1980	25,054
PC 1980—1016, April 17, 1980	7,260
PC 1980—1129, May 1, 1980	133,380
PC 1980—1234, May 8, 1980	3,300
PC 1980—1235, May 8, 1980	21,856
PC 1980—1308, May 15, 1980	24,002
PC 1980—1362, May 22, 1980	16,193
PC 1980—1518, June 5, 1980	3,766
PC 1980—1570, June 5, 1980	2,628
PC 1980—1647, June 19, 1980	13,467
PC 1980—1648, June 19, 1980	2,879
PC 1980—1785, July 3, 1980	11,062
PC 1980—1845, July 10, 1980	6,663
PC 1980—2072, July 31, 1980	29,982
PC 1980—2073, July 31, 1980	17,873
PC 1980—2074, July 31, 1980	2,492
PC 1980—2075, July 31, 1980	4,543
PC 1980—2204, August 27, 1980	11,138
PC 1980—2384, August 27, 1980	7,202
PC 1980—2451, September 12, 1980	24,078
PC 1980—2452, September 12, 1980	8,278
PC 1980—2494, September 18, 1980	39,858
PC 1980—2620, October 2, 1980	15,418
PC 1980—2675, October 9, 1980	2,921
PC 1980—2852, October 23, 1980	11,505
PC 1980—2853, October 23, 1980	64,996
PC 1980—2854, October 23, 1980	8,240
PC 1980—2855, October 23, 1980	1,495
PC 1980—3039, November 6, 1980	53,318
PC 1980—3040, November 6, 1980	15,699
PC 1980—3199, November 27, 1980	76,443
PC 1980—3200, November 27, 1980	255,656
PC 1980—3201, November 27, 1980	9,508
PC 1980—3202, November 27, 1980	58,186
PC 1980—3467, December 27, 1980	43,755
PC 1981—35, January 8, 1981	62,960
PC 1981—36, January 8, 1981	28,212
PC 1981—37, January 8, 1981	23,834
PC 1981—38, January 8, 1981	44,928
PC 1981—228, January 29, 1981	113,066
PC 1981—235, January 29, 1981	193,018
PC 1981—297, February 5, 1981	152,735
PC 1981—435, February 19, 1981	61,584
PC 1981—592, March 5, 1981	90,712
PC 1981—593, March 5, 1981	165,150
PC 1981—666, March 12, 1981	298,353
PC 1981—667, March 12, 1981	93,833
PC 1981—837, March 12, 1981	138,570
PC 1981—905, April 2, 1981	288,834
PC 1981—978, April 9, 1981	208,958
PC 1981—979, April 9, 1981	192,487
PC 1981—1183, May 7, 1981	341,433
PC 1981—1184, May 7, 1981	342,308
PC 1981—1185, May 7, 1981	911,308
PC 1981—1495, June 4, 1981	544,319

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

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PC 1981—1496, June 4, 1981	650,149
PC 1981—1497, June 4, 1981	599,568
PC 1981—1555, June 11, 1981	1,375,531
PC 1981—1649, June 18, 1981	695,300
PC 1981—1734, June 25, 1981	627,747
PC 1981—1961, July 16, 1981	547,689
PC 1981—1962, July 16, 1981	332,910
PC 1981—2130, July 29, 1981	462,159
PC 1981—2131, July 29, 1981	99,251
PC 1981—2244, August 19, 1981	405,980
PC 1981—2245, August 19, 1981	603,480
PC 1981—2246, August 19, 1981	558,712
PC 1981—2395, September 3, 1981	902,184
PC 1981—2458, September 3, 1981	591,409
PC 1981—2550, September 16, 1981	1,978,117
PC 1981—2630, September 23, 1981	1,441,723
PC 1981—2738, October 8, 1981	214,396
PC 1981—2739, October 8, 1981	869,350
PC 1981—3038, October 29, 1981	1,426,016
PC 1981—3137, November 5, 1981	713,605
PC 1981—3265, November 19, 1981	1,166,298
PC 1981—3360, November 26, 1981	1,816,053
PC 1981—3423, December 3, 1981	669,430
PC 1981—3563, December 17, 1981	1,227,273
PC 1981—3564, December 17, 1981	1,031,404
PC 1982—82, January 14, 1982	1,377,069
PC 1982—87, January 14, 1982	1,490,580
PC 1982—204, January 21, 1982	1,547,407
PC 1982—264, January 28, 1982	532,772
PC 1982—347, February 4, 1982	1,156,242
PC 1982—397, February 11, 1982	1,197,897
PC 1982—612, February 18, 1982	2,412,343
PC 1982—698, March 4, 1982	1,056,606
PC 1982—699, March 4, 1982	3,355,109
PC 1982—861, March 18, 1982	1,560,956
PC 1982—891, March 18, 1982	2,548,068
PC 1982—1007, April 1, 1982	1,399,317
PC 1982—1074, April 8, 1982	1,963,315
PC 1982—1187, April 22, 1982	974,414
PC 1982—1188, April 22, 1982	2,049,877
PC 1982—1304, April 29, 1982	2,086,080
PC 1982—1344, May 6, 1982	1,886,328
PC 1982—1461, May 13, 1982	1,598,471
PC 1982—1527, May 20, 1982	1,546,504
PC 1982—1598, May 27, 1982	1,926,981
PC 1982—1662, June 3, 1982	706,772
PC 1982—1729, June 12, 1982	1,081,196
PC 1982—1792, June 17, 1982	657,384
PC 1982—1959, June 30, 1982	876,008
PC 1982—2028, July 8, 1982	1,169,844
PC 1982—2029, July 8, 1982	1,067,641
PC 1982—2181, July 22, 1982	1,836,779
PC 1982—2265, July 29, 1982	1,190,383
PC 1982—2362, August 5, 1982	799,196
PC 1982—2485, August 18, 1982	758,787
PC 1982—2633, September 3, 1982	1,691,081
PC 1982—2634, September 3, 1982	547,380
PC 1982—2759, September 9, 1982	842,778
PC 1982—2869, September 22, 1982	1,916,991
PC 1982—2984, September 30, 1982	2,209,465
PC 1982—3145, October 14, 1982	1,162,509
PC 1982—3202, October 21, 1982	169,956
PC 1982—3374, November 4, 1982	1,248,683
PC 1982—3375, November 4, 1982	2,314,826
PC 1982—3478, November 18, 1982	581,147
PC 1982—3596, November 25, 1982	732,613
PC 1982—3672, December 2, 1982	1,209,362
PC 1982—3792, December 9, 1982	765,964
PC 1982—3940, December 23, 1982	822,447
PC 1983—27, January 13, 1983	348,074
PC 1983—28, January 13, 1983	597,336
PC 1983—217, January 27, 1983	1,165,212
PC 1983—279, February 3, 1983	936,741
PC 1983—459, February 17, 1983	221,545
PC 1983—536, February 24, 1983	673,820
PC 1983—668, March 3, 1983	1,176,184
PC 1983—669, March 3, 1983	721,130
PC 1983—710, March 10, 1983	527,540
PC 1983—767, March 17, 1983	459,337
PC 1983—851, March 24, 1983	490,140
PC 1983—948, March 31, 1983	1,046,046
PC 1983—1099, April 14, 1983	1,549,337
PC 1983—1177, April 21, 1983	1,191,818
PC 1983—1322, May 5, 1983	381,523
PC 1983—1323, May 5, 1983	601,488
PC 1983—1399, May 12, 1983	668,694
PC 1983—1508, May 19, 1983	827,856
PC 1983—1535, May 26, 1983	876,445
PC 1983—1714, June 9, 1983	983,990
PC 1983—1785, June 16, 1983	436,203
PC 1983—1870, June 23, 1983	528,604
PC 1983—2042, June 30, 1983	511,821
PC 1983—2072, July 7, 1983	450,711
PC 1983—2345, July 27, 1983	1,197,249
PC 1983—2484, August 10, 1983	3,552,257
PC 1983—2599, August 24, 1983	1,985,394
PC 1983—2684, September 1, 1983	1,743,878
PC 1983—2803, September 15, 1983	843,145
PC 1983—2895, September 15, 1983	1,449,654
PC 1983—3168, October 13, 1983	1,155,702
PC 1983—3169, October 13, 1983	754,237
PC 1983—3170, October 13, 1983	406,754
PC 1983—3349, October 27, 1983	1,935,210
PC 1983—3423, November 3, 1983	1,598,961
PC 1983—3548, November 17, 1983	577,517
PC 1983—3549, November 17, 1983	613,824
PC 1983—3669, November 24, 1983	1,031,991
PC 1983—3744, November 30, 1983	880,199
PC 1983—3855, December 8, 1983	2,080,915
PC 1983—4021, December 15, 1983	1,886,930
PC 1983—4104, December 22, 1983	3,823,821
PC 1984—50, January 11, 1984	1,452,366
PC 1984—146, January 19, 1984	1,566,124
PC 1984—147, January 19, 1984	877,669
PC 1984—264, January 26, 1984	728,452
PC 1984—433, February 9, 1984	2,415,017
PC 1984—434, February 9, 1984	2,750,754
PC 1984—525, February 16, 1984	1,689,244
PC 1984—653, February 23, 1984	1,551,359
PC 1984—780, March 8, 1984	1,355,869
PC 1984—874, March 15, 1984	918,267
PC 1984—987, March 22, 1984	1,716,838
PC 1984—988, March 22, 1984	1,819,775
PC 1984—1076, March 29, 1984	1,397,543
PC 1984—1158, April 5, 1984	1,652,272
PC 1984—1243, April 12, 1984	1,368,111
PC 1984—1327, April 18, 1984	1,164,772
PC 1984—1454, May 3, 1984	4,447,382

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

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PC 1984—1556, May 10, 1984	2,743,017
PC 1984—1685, May 17, 1984	1,342,292
PC 1984—1772, May 24, 1984	1,267,090
PC 1984—1984, June 7, 1984	2,432,776
PC 1984—2053, June 14, 1984	1,096,997
PC 1984—2189, June 21, 1984	3,208,234
PC 1984—2314, June 28, 1984	2,201,960
PC 1984—2511, July 12, 1984	1,624,310
PC 1984—2660, July 25, 1984	5,116,666
PC 1984—2725, August 10, 1984	1,779,237
PC 1984—2726, August 10, 1984	2,275,051
PC 1984—2834, August 24, 1984	3,212,397
PC 1984—2918, August 31, 1984	3,882,882
PC 1984—3156, September 12, 1984	739,005
PC 1984—3157, September 12, 1984	1,133,606
PC 1984—3394, October 18, 1984	1,986,668
PC 1984—3395, October 18, 1984	1,365,311
PC 1984—3396, October 18, 1984	1,456,275
PC 1984—3397, October 18, 1984	1,179,096
PC 1984—3635, November 8, 1984	1,597,787
PC 1984—3636, November 8, 1984	796,546
PC 1984—3747, November 22, 1984	806,392
PC 1984—3896, December 6, 1984	1,299,959
PC 1984—3978, December 6, 1984	2,349,526
PC 1984—4097, December 20, 1984	410,471
PC 1984—4098, December 20, 1984	1,175,597
PC 1984—4099, December 20, 1984	1,227,185
PC 1985—102, January 17, 1985	1,894,662
PC 1985—295, January 31, 1985	1,009,751
PC 1985—481, February 14, 1985	278,046
PC 1985—482, February 14, 1985	548,865
PC 1985—483, February 14, 1985	320,571
PC 1985—637, February 28, 1985	400,898
PC 1985—670, February 28, 1985	373,378
PC 1985—1047, March 28, 1985	103,292
PC 1985—1048, March 28, 1985	85,600
Remissions of less than $1,000	56,677
	215,608,696

PC 1971—2727, December 14, 1971, amended by PC 1973—4030, December 18, 1973, PC 1974—547, March 12, 1974, PC 1975—2943, December 18, 1975, PC 1977—2546, September 15, 1977, PC 1977—3373, December 1, 1977, PC 1979—3466, December 19, 1979 and PC 1981—69, January 15, 1981, remits the duty payable under Schedule A of the Customs Tariff on certain parts classified under tariff item 42700—1 and 42701—1 entered for consumption:

(a) in 1984 and that are for machines, or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1974, 1975, 1976, 1977, 1978, 1979, 1980;

(b) in 1985 and that are for machines, or for accessories or attachments for machines, that were imported under a remission of duty authorized during 1975, 1976, 1977, 1978, 1979, 1980—$4,218,666;

PC 1970—1200, July 8, 1970, remits the sales tax paid or payable on goods in respect of which customs duties have been remitted pursuant to tariff item 42700—1 and which are entered for consumption on and after July 8, 1970, in an amount equal to the difference between the sales tax calculated on the duty paid value of the goods and the value for duty of the goods—$3,877,938:

Tariff items 42700—1, 42700—2, 42700—3, 42700—4, 42700—5, 42700—9, 42700—10, 42700—11, 42700—12, 42700—13, 42700—14, 42700—15, 42700—16, 42701—1, 42701—2, 42701—3, 41100—1:

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PC 1970—1200	3,877,938
PC 1971—2727	4,218,666
	8,096,604

Customs duties, excise duties and sales tax on sales made to NATO Forces and/or NATO personnel in Canada:

Alberta Liquor Control Board, Edmonton, Alta	63,836
British Columbia Liquor Distribution Branch, Vancouver, BC	13,363
Liquor Control Board of Ontario, Toronto, Ont	36,277
New Brunswick Liquor Corporation, Fredericton, NB	10,808
Newfoundland Liquor Corporation, St John's, Nfld	5,521
Nova Scotia Liquor Commission, Halifax, NS	5,076
Saskatchewan Liquor Board, Regina, Sask	1,125
Société des Alcools du Québec, Montreal, Que	8,324
	144,330

Remission of customs duties on goods imported for processing and subsequent export:

116879 Canada, Montreal, Que	11,263
3M Canada Incorporated, London, Ont	189,621
AHA Manufacturing Company Limited, Toronto, Ont	152,929
AMF Canada Limited, Guelph, Ont	65,811
ARD Industries Limited Friction Welding Division, Cambridge, Ont	16,429
Aar-Kel Moulds Limited, Wallaceburg, Ont	910,124
Abitibi-Price Incorporated, Grand Falls, Nfld	26,956
Accurpress Manufacturing Limited, Richmond, BC	24,614
Acme Manufacturing of Canada Limited, Kitchener, Ont	19,952
Afton Operating Corporation, Kamloops, BC	68,253
Aimco Automotive Division ITT Industries of Canada, Mississauga, Ont	19,488
Air Canada, Dorval, Que	3,523,052
Alberta Distillers Limited, Calgary, Alta	36,176
Alcan Canada Products Limited, Kingston, Ont	2,443,720
American Metal Spinning, Laval, Que	26,501
AMF Tuboscope Incorporated, Edmonton, Alta	1,897
Aradco Management Limited, Windsor, Ont	42,400
Arconas Corporation, Mississauga, Ont	49,360
Arpeco Engineering Limited, Toronto, Ont	63,875
Artex Precast Limited, Toronto, Ont	92,996
Audor Communications Incorporated, Ottawa, Ont	12,534
Auto Pro Incorporated, St-Rémi, Que	176,000
Automation Air-Tel, Saint-Mathieu de Belœil, Que	5,726
Aviation Electrique Limited, St-Laurent, Que	84,176
B and X Industries, Valleyfield, Que	102,101
BC Timber, Castlegar, BC	181,962
Bailey Controls Division Babcock and Wilcox, Burlington, Ont	6,535

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

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Bailey Controls Limited, Toronto, Ont	2,591
Ballons Granger Balloons Incorporated, Montreal, Que	51,046
Barlow Commercial Interiors, Toronto, Ont	2,893
Bay Mills Limited, St Catharines, Ont	2,879,328
Baycoat Limited, Hamilton, Ont	50,725
BCL Magnetics Limited, Burlington, Ont	72,635
Beaver Knitwear, Montreal, Que	7,650
Beer Precast Concrete Limited, Scarborough, Ont	8,310
Beloit Canada Limitée, Sorel, Que	5,996
Bernard Mold Limited, Windsor, Ont	7,049
Berryland Canning, Haney, BC	160,978
Best TH Printing Company Limited, Toronto, Ont	9,789
Binder Tool and Mold Incorporated, Windsor, Ont	2,210,491
Blackwood Hodge Equipment, Dorval, Que	38,531
Blauer International, Montreal, Que	81,198
Blue Bird International Incorporated, Brantford, Ont	1,531,908
BM Dyeing Cie, Montreal, Que	5,360
Bombardier Incorporated, Boucherville, Que	768,124
Bombardier Incorporated, La Pocatière, Que	3,497,070
Bombardier Incorporated, Valcourt, Que	23,293
Bomen Incorporated, Vanier, Que	12,135
Bonne Bell of Canada Limited, Streetsville, Ont	25,834
Bose Canada Incorporated, Ste-Marie, Que	423,415
Bowater Newfoundland Limited, Corner Brook, Nfld	27,761
Bradbury Company Limited, Scarborough, Ont	22,594
Bristol-Myers Canada Incorporated, Belleville, Ont	62,528
British American Bank Note Incorporated, Ottawa, Ont	58,606
Brookside Farms, Abbotsford, BC	146,846
Budd Canada Incorporated, Kitchener, Ont	42,396
Build-A-Mold Limited, Windsor, Ont	8,031
Burcan Industries Limited, Whitby, Ont	54,877
Burroughs Memorex, Winnipeg, Man	173,990
CAE Electronics Limited, Montreal, Que	562,805
CE Bauer, Montreal, Que	5,087
C-E Peg Incorporated, Brantford, Ont	116,697
CVL Rubber Industries Incorporated, Thorold, Ont	1,784
CAE Machinery Limited, Burnaby, BC	302,600
Caesar Canning Limited, Richmond, BC	46,529
Camions Incendie, Pierreville, Que	205,610
Camions Pierre Thibault Incorporée, Pierreville, Que	286,056
Canada Hair Cloth Company Limited, St Catharines, Ont	26,841
Canada Post Corporation, Ottawa, Ont	2,038
Canada Vibac Tape, Montreal, Que	289,531
Canadair, Montreal, Que	239,800
Canadian Arsenals Limited, Ville Le Gardeur, Que	407,506
Canadian Disposal Equipment Company Limited, Toronto, Ont	24,442
Canadian Feed Screws Manufacturing Limited, Toronto, Ont	65,790
Canadian General Electric Company Limited, Toronto, Ont	86,877
Canadian Lukens Limited, Rexdale, Ont	86,227
Canadian Marconi, Montreal, Que	2,315,297
Canadian Mist Distillers Limited, Collingwood, Ont	4,859,492
Canadian Steelmaster Company, Limited, Mississauga, Ont	146,612
Canadian Timken Limited, St Thomas, Ont	4,400
Canchilla Associates Limited, London, Ont	8,545
Canco Cranes Limited, Vancouver BC	8,786
Canterra Engineering Limited, Calgary, Alta	94,510

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Capital Disposal Equipment Incorporated, Rexdale, Ont	177,185
Capsule Technology International Limited, Windsor, Ont	221,602
Cardinal Clothes Incorporated, Montreal, Que	106,646
Cardion Electronics DG Incorporated Division of General Signal Limited, Carp, Ont	1,881
Carrington Distillers Limited, Burlington, Ont	251,122
Casa Interiors Limited, Montreal, Que	20,847
Caterpillar of Canada Limited, Mississauga, Ont	406,912
Cavalier Tool and MEG Limited, Windsor, Ont	5,230
Cegelec Industries, Laprairie, Que	100,040
Celanese Canada Limited, Edmonton, Alta	424,637
Center Tool and Mold Company Limited, Windsor, Ont	372,553
Central Stampings Limited, Windsor, Ont	101,032
Centre Nautique Gosselin Incorporée, St-Paul Île aux Noix, Que	17,761
Cercast (1979) Incorporated, Montreal, Que	355,670
Chemical Resin Incorporated, Toronto, Ont	120,163
Chrysler Canada Limited, Ajax, Ont	1,147,492
Chrysler Canada Limited, Windsor, Ont	16,613,909
CHT Steel Company, Richmond Hill, Ont	1,022,849
Clark Equipment of Canada Limited, St Thomas, Ont	273,490
Clay—Mill Technical Systems Incorporated, Windsor, Ont	46,266
CML Northern Blower Incorporated, Winnipeg, Man	42,845
Coated Electrodes Division of Stanton Pipes Limited, Hamilton, Ont	225,193
Codalex, Montreal, Que	53,445
Collins and Aiken Incorporated, Farnhar, Que	437,086
Cominco Limited, Trail, BC	131,569
Compagnie Minière IOC Limitée, Sept-Îles, Que	4,191
Computalog Gearhart Limited, Calgary, Alta	8,263
Computing Devices Company, Ottawa, Ont	18,463
Comptec International Limited, Burnaby, BC	81,621
Contempra Mold Windsor Incorporated, La Salle, Ont	3,805
Continuous Colour Coat Company, Rexdale, Ont	512,823
Control Data Canada Limited, Mississauga, Ont	539,521
Cooper Energy Services, Stratford, Ont	2,105,284
Corma Incorporated, Concord, Ont	141,813
Creations Américana Incorporée, Montreal, Que	81,761
Creations Northwear Fashions, Montreal, Que	53,995
Creo Electronics Corporation, Burnaby, BC	5,414
Crown Flexpak Limited, Richmond, BC	28,754
DEM Controls of Canada Limited, Montreal, Que	6,079
Dafoe and Dafoe Incorporated, Brantford, Ont	95,975
Dafoe and Dafoe Incorporated, Toronto, Ont	12,464
Dart Machinery of Windsor, Windsor, Ont	4,585
Decoustics Limited, Rexdale, Ont	139,031
Degussa Canada Limited, Burlington, Ont	2,461,465
Delaval Turbine Canada Limited, Maple, Ont	77,658
Delta Furniture Company, Montreal, Que	7,754
Delta 70 Manufacturing Limited, Windsor, Ont	17,186
Dependable Turbines Limited, Port Moody, BC	5,184
Diesel Division, GM of Canada Limited, London, Ont	2,339,390
Diesel Equipment Limited, Toronto, Ont	562,356
Digital Equipment of Canada Limited, Kanata, Ont	2,890,213
Distex SNA Incorporated, Ville d'Anjou, Que	154,650
Diversitel Communications Incorporated, Nepean, Ont	1,340
Dofasco Incorporated, Hamilton, Ont	643,550
Dominion Bridge Sulzer Incorporated, Lachine, Que	24,113

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

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Dominion Forge Company Limited, Windsor, Ont	19,674
Dominion General Manufacturing Limited, Rexdale, Ont	315,990
Dominion Lock, Montreal, Que	29,988
Donlee Manufacturing Industries Limited, Weston, Ont	20,463
Drassback North American Incorporated, Ottawa, Ont	2,355
Dresden Industrial Company (Canada) Limited, London, Ont	8,190
Dresser Canada Incorporated, Lethbridge, Alta	21,953
Dualco Manufacturing Limited, Calgary, Alta	17,323
DuPont Canada Incorporated, Maitland, Ont	142,908
Dyer Equipment Incorporated, Calgary, Alta	109,104
E and M Precast Limited, Rexdale, Ont	127,703
EH Ferree Company Limited, Niagara Falls, Ont	187,186
ER St Denis and Sons Limited, Windsor, Ont	17,762
Ebco Industries, Richmond, BC	607,592
Edac Incorporated, Toronto, Ont	127,803
Edoco Manufacturing Corporation, Vancouver, BC	9,365
Eden Packaging Limited, Niagara Falls, Ont	270,433
El—Chem Construction Company Limited, Burlington, Ont	30,841
Electrical Contact Limitée, Hanover, Ont	242,846
Erco Industries Limited, Long Harbour, Nfld	506,390
Ernst Leitz (Canada) Limited, Midland, Ont	99,893
Esco Limited, Port Hope, Ont	22,637
Euclid Canada Limited, Guelph, Ont	86,684
Eureka Coach Company Limited, Downsview, Ont	453,092
Everingham Brothers Limited, Toronto, Ont	88,357
Evin Industries Limited, Montreal, Que	14,397
Exeltor Incorporated, Bedford, Que	118,446
Export Scovill Limited, Montreal, Que	2,137
F Jos Lamb Company Limited, Windsor, Ont	5,027,163
FH Welding Machines Limited, Mississauga, Ont	29,412
Fabricated Steel Products (Windsor) Limited, Windsor, Ont	260,996
Fabtron Corporation, St-Laurent, Que	63,888
Fenêtres et Vitraux CM Limitée, Montreal, Que	1,843
Fibracan Incorporated, Laval, Que	62,472
Field Aviation Company Limited, Calgary, Alta	2,453
Flyer Industries Limited, Winnipeg, Man	26,903
Formac Yachting, Montreal, Que	39,823
Foxboro Canada, La Salle, Que	13,248
Freedland Industries Limited, Kingsville, Ont	1,656,293
Freightliner of Canada Limited, Burnaby, BC	1,639
Furnitrad Incorporated, St-Hyacinthe, Que	25,307
GEC Diesels Incorporated, Toronto, Ont	13,057
GLC Canada, Berthierville, Que	363,251
GPL Yachting Incorporated, Montreal, Que	36,647
Gaco Sternson Limited, Brantford, Ont	398,775
Gagnon Laforest, Montreal, Que	3,797
Garlock de Sherbrooke Limitée, Sherbrooke, Que	5,075
Gearcraft Machines Corporation, Cambridge, Ont	11,585
General Kinetics Engineering Corporation, Toronto, Ont	31,410
General Wire and Cable Company Limited, Cobourg, Ont	2,323
Glegg Water Conditioning Incorporated, Guelph, Ont	24,741
Glegg Water Conditioning Incorporated, London, Ont	6,052
Glenayre Electronics, North Vancouver, BC	178,574
GPL Treatment Limited, Abbotsford, BC	218,169
Grand Falls Industries, Grand Falls, NB	18,740
Greater Canada Colour Printing Limited, Stevensville, Ont	261,052
Gulf Plastics Limited, Burnaby, BC	3,753
HE Vannatter Limited, Wallaceburg, Ont	1,326,236
Hallmark Tools Limited, Windsor, Ont	57,928
Hepburn John T Limited, Toronto, Ont	284,596
Herro Machinery Limited, Toronto, Ont	41,819
Heuga Canada Limited, Cornwall, Ont	32,339
Hewko Tool and Mold Limited, Oldcastle, Ont	11,161
Heyme Wood Products Limited, Amherstburg, Ont	7,542
Highway Stamping (Windsor) Limited, Tecumseh, Ont	226,434
Hiram Walker and Sons Limited, Windsor, Ont	2,354,548
Hamnar Home Equipment, Kitchener, Ont	165,798
Holiday Juice Company, Windsor, Ont	39,103
Holmes Foundry Limited, Sarnia, Ont	691,080
Hownet Thermatech, Boucherville, Que	247,199
Huron Steel Products (Windsor) Limited, Windsor, Ont	78,637
Husky Injection Moulding Systems Limited, Bolten, Ont	247,050
IBM Canada Limited, Bromont, Que	209,374
IBM Canada Limited, Toronto, Ont	9,635,268
IIL Incorporated, Weston, Ont	7,349
Idacom Electronics Limited, Edmonton, Alta	7,751
Ideal Mold Incorporated, Windsor, Ont	113,870
Imapro Incorporated, Charlottetown, PEI	8,912
Imasa Limited, Montreal, Que	146,533
IMO Foods Limited Canada, Yarmouth, NS	31,580
Imperial Flavours Incorporated, Mississauga, Ont	738,935
Imperial Mold Incorporated, Windsor, Ont	1,243
IMW Industries Incorporated, Montreal, Que	339,556
Industrial Alloys Limited, Toronto, Ont	97,047
Industries de Métaux Noranda, Montreal, Que	22,591
Industries NRC Incorporée, Quebec, Que	11,859
Inmont Canada Incorporated, Windsor, Ont	21,999
Inovative Metal Incorporated, Rexdale, Ont	192,539
Intasco Corporation, London, Ont	3,029
Interfriction Canada, Ville d'Anjou, Que	50,119
Interiors International Limited, Weston, Ont	240,649
Interlux Trimming, Montreal, Que	6,182
International Controls Limited, Oldcastle, Ont	33,975
International Submarine Engineering Limited, Vancouver, BC	27,697
International Tools (1973) Limited, Windsor, Ont	2,521,849
Iron Ore Company of Canada, Sept-Îles, Que	318,474
Isomedix Corporation, Whitby, Ont	1,270,722
ITT Aimco — A Division of ITT Industries, Toronto, Ont	1,977
JIC Electric Canada, Windsor, Ont	13,255
JTL Machine Limited, Port Colborne, Ont	38,597
Jacob Brothers Machine Works, Richmond, BC	3,010
Jeep Corporation, London, Ont	4,122,624
Judricks Enterprises Limited, Windsor, Ont	196,208
KSR Industrial, Ridgetown, Ont	7,721
Kasle Steel, Windsor, Ont	345,060
Kendan Manufacturing Limited, Windsor, Ont	1,243,944
Keuffel and Esser Canada Incorporated, Granby, Que	43,782
Kimberly Clark of Canada Limited, Winkler, Man	21,209
Kolmar of Canada Limited, Barrie, Ont	48,204
Krug Furniture, Kitchener, Ont	77,691
Kuipers Computer Recycling Services Limited, St-Laurent, Que	2,364

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

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La Brasserie Labatt, La Salle, Que	24,039
La Compagnie de Papier QNS Limitée, Baie Comeau, Que	154,798
La Compagnie Seagram, La Salle, Que	451,442
La Rechaperie Enregistrée, Beauceville, Que	2,895
Lab Volt, Ste-Foy, Que	13,715
Lamb Systems Group Division of F Jos Lamb Company Limited, Windsor, Ont	675,483
Lamko Tool and Mould Incorporated, London, Ont	1,342,459
LaSalle Machine Tool of Canada Limited, Tecumseh, Ont	756,459
Laval Tool and Mold Incorporated, Windsor, Ont	224,516
Lawn Furniture Canada Incorporated, Montreal, Que	101,098
Law Furniture Canada Incorporated, Toronto, Ont	2,968
Lawson Packaging Limited, Montreal, Que	8,675
Le Groupe Christie Limitée, St-Eustache, Que	708,258
Le Manufacturier Grandford Incorporée, St-Alphonse de Granby, Que	11,307
LeBlanc and Royle Communications Incorporated, Oakville, Ont	33,844
Les Carrosseries Fontaine 1979 Limitée, Cowansville, Que	420,381
Les Carrosseries Parco Incorporée, Granby, Que	8,690
Les Emballages Lawson, Montreal, Que	119,269
Les Entreprises Andre Tougas, St-Jean, Que	2,399
Les Entreprises Electro, Brossard, Que	104,677
Les Industries Sefina Limitée, St-Laurent, Que	22,737
Les Paneaux Vic Ply Incorporée, Montreal, Que	65,119
Leslee Sports Importing (Brockville) Limited, Brockville, Ont	50,656
Leyland Industries Limited, Richmond, BC	16,809
Linamar Machine Limited, Ariss, Ont	124,854
Line Canada Limitée, Granby, Que	19,693
Lockwood Manufacturing Incorporated, Brantford, Ont	32,463
Lornex Mining, Logan Lake, BC	46,629
M and M Mechanicals and Electricals Specialties, Guelph, Ont	4,678
M and R Industrial Service, London, Ont	10,639
MA Brian Company Limited, Windsor, Ont	13,383
MGW Controls Limited, Windsor, Ont	2,595
MacDonald Detweiler and Associates Limited, Richmond, BC	26,323
Machine Fittings Limited, Lachine, Que	7,406
Machinerie Tenco Limitée, St-Valérien, Que	40,861
Manufacturier Grandford Incorporée, St-Alphonse de Granby, Que	359,549
Marhagen Incorporated, Montreal, Que	3,282
Marimac Textiles, St-Laurent, Que	58,287
Marina Gagnon, St-Paul Île aux Noix, Que	8,015
Master Machine and Duplicating (Windsor) Incorporated, Windsor, Ont	74,920
Matériel Transport Bombardier Limitée, Kamouraska, Que	83,257
Matt's Manufacturing Limited, Calgary, Alta	3,057
McCurdy Radio Industries, Toronto, Ont	5,210
McGaw Manufacturing Division of McGaw Supply Limited, Brantford, Ont	36,852
McInnis Material Handling Systems, Windsor, Ont	9,142
McQueen's Boatworks Limited, Vancouver, BC	23,773
MDA Technologies Limited, Richmond, BC	5,098
Mercedes Textiles Limited, Hawkesbury, Ont	31,599
Métal St-Jean Incorporée, St-Jean, Que	37,816
Metalex Products Limited, Richmond, BC	13,747

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Metric Mold, Windsor, Ont	2,411
Metro Graphic Corporation, Laval, Que	21,718
Metropolitan Distribution Services, Vancouver, BC	8,798
Meubles JPM Gervais Incorporée, St-Césaire, Que	15,782
Michelin Tires (Canada) Limited, New Glasgow, NS	428,837
Microtel Limited, Brockville, Ont	64,194
Mil Industriel, Montreal, Que	47,224
Modern Mold Limited, Windsor, Ont	173,548
Mohawk Oil Company Limited, North Vancouver, BC	13,361
Molson Breweries Ontario Limited, Toronto, Ont	2,323
Montreal Fast Print, Montreal, Que	128,237
Moosehead Breweries Limited, Dartmouth, NS	73,004
Moosehead Breweries Limited, Saint John, NB	463,096
Moteurs Leroy Somer du Canada Limitée, Granby, Que	439,412
Motor Coach Industries Limited, Winnipeg, Man	134,089
Mrs Milne's Cannery, Summerland, BC	22,110
MSA Tire Limited, Bramalea, Ont	165,246
Namasco Incorporated, Burlington, Ont	798,540
National Sample Card Company, Montreal, Que	46,437
Nautilus Yachting Limitée, Montreal, Que	34,615
Nelbro Packing Limited, Steveston, BC	512,607
Neo Industries Limited, Hamilton, Ont	897,286
Newcor Canada Limited, Windsor, Ont	121,503
Newmont Mines Limited, Princeton, BC	11,109
Nicholson Murdie, Victoria, BC	8,060
Noranda Metal Industries Limited, Montreal, Que	82,031
Norsat International Incorporated, Surrey, BC	575,013
Northern Telecom Canada Limited, Aylmer, Que	727,776
Northern Telecom Canada Limited, Belleville, Ont	14,707
Northern Telecom Canada Limited, Islington, Ont	1,146,333
Northern Telecom Canada Limited, Winnipeg, Man	154,275
Northern Telecom, Montreal, Que	565,680
Northridge Plastics Limited, Northridge, Ont	12,803
Novatel Communications, Montreal, Que	495,733
NYAB Vicom Division of General Signal Limited, Kingston, Ont	42,058
Nystone Chemicals Limited, Debert, NS	1,347
Omega Tool Limited, Oldcastle, Ont	6,309
Otema Store Fixtures Limited, Toronto, Ont	6,839
Outboard Marine Corporation of Canada Limited, Peterborough, Ont	106,768
Pacific Automation Instruments Limited, Vancouver, BC	2,227
Paragon Tool Division North American Plastics, Windsor, Ont	1,831,823
Paul Demers et Fils, Belœil, Que	6,206
Peelco Manufacturing Limited, Oakville, Ont	3,816
Peterson Metal Products Limited, Coquitlam, BC	5,185
Photo Chemical Research Association Incorporated, London, Ont	21,970
Plastics Division Butler Metal Products, Cambridge, Ont	235,719
Pluswood Manufacturing Limited, Atikokan, Ont	69,495
Polywrap Product of Canada, Montreal, Que	186,598
Potter Distilleries, St Catharines, Ont	214,707
Power Motion Manufacturing Limited, London, Ont	2,462
PPG Industries Canada Limited, London, Ont	63,014
Pratt and Withney, Longueuil, Que	86,809
Precision Spring of Canada Limited, Amherstburg, Ont	154,345
Prestcold North America, St-Laurent, Que	565,078
Process Technology Limited, Oromocto, NB	26,904
Produits Griffin, Granby, Que	13,064

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

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Progress Plastics Limited, Winnipeg, Man	30,004
Propak Systems Limited, Airdrie, Alta	75,381
Protein Foods Corporation Limited, Hamilton, Ont	101,624
Provincial Crane Amca Heavy Equipment Limited, Niagara Falls, Ont	450,174
Pure Metal Galvanizing (PMT), Rexdale, Ont	5,825
Quebec Gear Works Limited, St-Laurent, Que	42,674
Ram Air Manufacturing, London, Ont	321,765
Rapid Industrial Textile Limited, Stoney Creek, Ont	103,961
Rayco Stamping Products Limited, Windsor, Ont	16,469
Raymond Industrial Equipment Limited, Brantford, Ont	812,214
REF Automation Limited, Downsview, Ont	162,687
Regal Tool and Mold Limited, Windsor, Ont	87,175
Reliable Communications and Power Products Limited, Calgary, Alta	73,375
Rex Tool and Mold Limited, Windsor, Ont	15,484
Richler Hydraulics Incorporated, St-Laurent, Que	49,473
Richmond Pump, Richmond, BC	2,186
Ricwil Limited, St Thomas, Ont	81,885
Riello Canada Incorporated, Toronto, Ont	319,038
Robert Mitchell, St-Laurent, Que	169,970
Rockwell International Limited, Toronto, Ont	1,578,203
Ross Ellis Limited, Montreal, Que	80,056
Royal Canadian Mint, Winnipeg, Man	95,105
Royal Plastics Limited, Toronto, Ont	49,771
Rumble Canada Limited, Toronto, Ont	27,134
SVP Yachting Incorporated, Montreal, Que	154,541
SWF Automotive Products, Toronto, Ont	210,872
Schegel Canada Incorporated, Oakville, Ont	45,723
Schenley Canada Incorporated, Valleyfield, Que	177,706
Sedd Exo, Montreal, Que	22,488
Shaw-Almex Industries Limited, Parry Sound, Ont	29,900
Shellcast Foundries Incorporated, Montreal, Que	6,826
Sheres Company, Ville D'Anjou, Que	2,956
Siemens Electric Limited, Pointe Claire, Que	23,123
Signtech Incorporated, Mississauga, Ont	593,777
Singer Company, St-Jean, Que	32,513
SKD Manufacturing Company Limited, Amherstburg, Ont	561,049
Ski Rossignol Canada Limitée, Granby, Que	36,927
Skykeesh Industries Limited, Vankleek Hill, Ont	19,761
Smith and Nephew Incorporated, Lachine, Que	494,953
Snazz Corporation, Montreal, Que	11,819
Soudex Vinyl Canada, Montreal, Que	7,018
Spencer Boats Limited, Richmond, BC	7,850
Spore Boat Builders, Richmond, BC	6,633
Sportif Manufacturing Canada Incorporated, Vancouver, BC	92,500
St Clair Tool and Die Limited, Wallaceburg, Ont	344,865
Stanbel Limitée, Montreal, Que	3,865
Star Slipper Company Limited, Toronto, Ont	166,129
Steelplast Canada Limitée, Granby, Que	13,452
Stephens Adamson Division of Allis-Chalmers Canada Incorporated, Belleville, Ont	218,869
Sterile Pharmaceuticals Limited, Mississauga, Ont	191,323
Sterling Automotive Supplies Incorporated, Windsor, Ont	23,216
Stork Werkspoor Canada Limited, Sorel, Que	29,560
Storburn Limited, Grimsby, Ont	7,741
Stowe Woodward Company Limited, Sherbrooke, Que	61,693
Strudex Fibres Limited, Waterloo, Ont	82,314
Superior Coach Manufacturing Limited, (Canada), Winnipeg, Man	178,348
Superior Emergency Equipment, Red Deer, Alta	38,966
Synkoloid Company of Canada, Surrey, BC	59,701
Syntex Bag Incorporated, Winnipeg, Man	177,853
TRW Repa Canada Limited, Belleville, Ont	210,948
Tahsis Company, Vancouver, BC	170,747
Taltek Electronics Limited, Montreal, Que	67,959
Tannereye Limited, Charlottetown, PEI	443,663
Techmire Limited, Anjou, Que	10,595
Technim[illegible] Limited, St-Laurent, Que	17,380
Techwest Enterprises Limited, Vancouver, BC	8,214
Tecton Industries, Longueuil, Que	1,874
Telesat Canada, Vanier, Ont	122,630
Texcom Marketing Incorporated, Markham, Ont	33,739
The Canadian Salt Company Limited, Windsor, Ont	9,267
The Seagram Company Limited, Waterloo, Ont	2,772,502
The Valley City Manufacturing Company Limited, Dundas, Ont	25,538
Thomas Built Buses of Canada Limited, Woodstock, Ont	1,393,129
Ti Titanium, St-Laurent, Que	14,024
Tideco Industry Division of Tidy Welders Limited, Langley, BC	176,114
Tie Communication Canada, Sherbrooke, Que	335,114
Tilbes Manufacturing Company, St-Laurent, Que	35,691
Tioxide Canada Incorporated, Montreal, Que	7,830
Toledo Scale Division Reliance Electric Limited, Windsor, Ont	168,893
Trane Company of Canada Limited, Toronto, Ont	135,075
Travel Tips Limited, Oakville, Ont	1,900
Trenton Works Division of Hawker Siddeley Canada Incorporated, Trenton, NS	2,709
Tri-Canada Incorporated, Mississauga, Ont	34,416
Tri-Star Industries Limited, Yarmouth, NS	2,600
Tri-Steel Incorporated, Montreal, Que	11,139
Tri-Tec Controls Limited (Division of John H Wilson Electric), Windsor, Ont	8,348
Tri-Way Machine Limited, Windsor, Ont	359,568
Trio Tool and Mold Limited, Windsor, Ont	32,994
Tripar Incorporated, Montreal, Que	6,076
TRW Repa Canada, Belleville, Ont	124,347
Tye Sil Corporation, Montreal, Que	24,317
Unique Tool and Gauge Incorporated, Windsor, Ont	10,939
Uniroyal Limited, Kitchener, Ont	313,170
Uniroyal Limited, Montreal, Que	22,582
Uniroyal, Toronto, Ont	75,724
United Tire and Rubber Company, Rexdale, Ont	83,369
Unitog Canada Limited, Hamilton, Ont	12,923
Univac Development, Dorval, Que	678,683
Universal Package, Montreal, Que	253,575
Universal Telecommunication, Pointe-Claire, Que	270,256
Unlimited Textures Company Limited, Windsor, Ont	568,684
Utah Mines, Vancouver, BC	698,860
Vacuum Platers, Montreal, Que	1,184
Valera Electronics Incorporated, Brockville, Ont	19,768
Valiant Machine and Tool Incorporated, Windsor, Ont	60,355
Varta Batteries Limited, Toronto, Ont	4,671
Velan Engineering, Granby, Que	608,471
Velan Engineering, St-Laurent, Que	931,053
Vestshell Incorporated, Montreal, Que	64,559
Vickers Canada, Montreal, Que	15,181
Vonella—Angileri Clothing Manufacturing Incorporated, Windsor, Ont	105,267
Vulcan Equipment Company Limited, Scarborough, Ont	12,740
WT Lynch Foods Limited, Toronto, Ont	26,221

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Walinga Body and Coach Limited, Guelph, Ont	191,693
Waterville Cellular Products Limited, Waterville, Que	56,583
Weber Tool and Mold Limited, Midland, Ont	8,409
Welles Corporation Limited, Windsor, Ont	237,292
Western Timber Limited, Castelgar, BC	92,697
Westinghouse Canada Limited, Hamilton, Ont	852,510
Wide Lite Limited, London, Ont	35,542
William Switzer and Associates Limited, Vancouver, BC	50,323
Willowglen Systems Limited, Calgary, Alta	5,494
Willowglen Systems Limited, Toronto, Ont	1,161
Wilson Machines Company, La Salle, Que	174,303
Windsor Match Plate and Tool Limited, Windsor, Ont	12,636
Windsor Mold Incorporated, Windsor, Ont	68,261
Wolverine Division UOP Limited, London, Ont	7,922
Worthington Canada Incorporated, Brantford, Ont	31,372
XTC Industries Limited, Maple Ridge, BC	1,628
Xypex Chemicals Canada Limited, Richmond, BC	6,572
Remissions of less than $1,000	52,819
	148,104,305

General:

PC 1952—1945, April 4, 1952, goods for sale, use or free distribution by the United Nations or its agents:

Canadian Unicef Committee, Toronto, Ont	23,154

PC 1959—1624, December 22, 1959, authorized in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, a remission of customs duty and excise taxes and in respect of items of official militia uniform dress or accoutrement not available in Canada, a remission upon importation, of customs duty otherwise payable:

Baptist International Missions of Canada Incorporated, Dinorwic, Ont	5,346
British Columbia Soccer Associations, Vancouver, BC	1,230
Calgary Highlanders, Calgary, Alta	2,155
Church of Jesus Christ Latter-Day Saints, Coutts, Alta	9,406
Church of Jesus Christ of Latter-Day Saints, North Vancouver, BC	7,782
Ducks Unlimited (Canada) Limited, Winnipeg, Man	3,679
Epilepsy Association, Toronto, Ont	1,077
Gurdwara Nanaksar, Richmond, BC	1,652
Holy Spirit Association, Toronto, Ont	6,701
Les Apôtres de l'Amour Infinie, St-Sauveur, Que	5,156
Northern Light Gospel Mission, Red Lake, Ont	13,729
Northern Youth Programs Incorporated, Dryden, Ont	19,027
Parish of St Benedict, Rexdale, Ont	2,644
Ronald MacDonald House, Saskatoon, Sask	4,490
The Apostles of Infinite Love, St-Jovite, Que	1,953
The Cameron Highlanders of Ottawa, Ottawa Ont	1,375
The Corporation of the Presbyterian Church of Latter Day Saints, Toronto, Ont	8,623
University of MacMaster, Hamilton, Ont	17,289
University of Waterloo, Waterloo, Ont	1,174
University of Western, London, Ont	3,188
Vancouver Sea Festival Society, Vancouver BC	1,352
Young Life of Canada, Vancouver, BC	11,484
Remissions of less than $1,000	10,804
	141,316

PC 1963—15/1854, December 20, 1963, remission of customs duties and excise taxes in respect of machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada and drilling mud, when imported or diverted for use exclusively in the extraction of potash from an underground deposit by the solution method:

	$
Kalium Chemicals, Division of PPG Industries, Canada, Limited, Regina, Sask	83,507

PC 1964—235, February 13, 1964, remission of customs duties and excise taxes on goods that are not as ordered:

Remissions	1,245,369

PC 1965—1143, June 21, 1965, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of vehicles of the following class, namely, specified commercial vehicles, and in respect of all parts and accessories and parts thereof, for such vehicles, except tires, tubes and machines or other articles required by Tariff Item 438a to be valued separately under the tariff items regularly applicable thereto:

King Seagrave (1982) Incorporated, Woodstock, Ont	86,667
Remissions of less than $1,000	306
	86,973

PC 1965—1144, June 21, 1965, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of specified commercial vehicles, and in respect of all parts and accessories and parts thereof, for such vehicles:

King Seagrave (1982) Incorporated, Brampton, Ont	7,500
Mack Canada Incorporated, Brampton, Ont	34,481
Mack Canada Incorporated, Burnaby, BC	58,872
Mack Canada Incorporated, Montreal, Que	579,285
Mack Canada Incorporated, Oakville, Ont	19,138
Mack Canada Incorporated, Toronto, Ont	3,791,562
	4,490,838

PC 1966—2184, November 24, 1966, remission of customs duty and partial tax on defence supplies:

Department of National Defence, Ottawa, Ont	13,372,882

PC 1966—19/2200, December 1, 1966, authorized the remission of customs duty and excise taxes on passover bread or matzos imported for use during the Passover holidays and entered at customs during the period commencing two months prior to the eve of the Passover festival and terminating on the last day of the festival:

Allied Food Distributors Incorporated, Montreal, Que	64,267
Bartons Bonbonnière Incorporée, Montreal, Que	2,240
Best Kosher Products, Montreal, Que	3,851
Cité Cachere Incorporée, Montreal, Que	4,851
Cosmopolitan Foods Limited, Richmond, BC	1,515
E Schwartz Grocery, Montreal, Que	2,450
Export Packers Company Limited, Bramalea, Ont	1,390
Gila Food Products, Toronto, Ont	1,624
Harmony Distributors Incorporated, Downsview, Ont	2,637

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Hattamovitch Kosher Imports, Montreal, Que	93,918
Holtzhenser Brothers Limited, Toronto, Ont	4,799
Home Made Kosher Bakery Limited, Montreal, Que	1,623
Kofman and Barenholtz Foods Limited, St-Léonard, Que	3,156
Kofman Barenholtz Foods Limited, Toronto, Ont	135,010
Koffman Foods Limited, Richmond, BC	6,214
Loblaws Limited, Toronto, Ont	3,038
Loblaws Limited, Winnipeg, Man	1,626
Star Appetizer Limitée, St-Léonard, Que	7,963
Steinberg Incorporated, Toronto, Ont	1,447
Supreme Foods (Ontario) Limited, Toronto, Ont	58,914
Tou Confectionaries, Montréal, Que	4,460
Weidman Foods Incorporated, Winnipeg, Man	24,383
Remissions of less than $1,000	11,345
	442,721

PC 1967—30/128, January 26, 1967, remission of customs duty and excise taxes payable on goods imported for use by the International Pacific Salmon Fisheries Commission:

International Pacific Salmon Fisheries Commission, New Westminster, BC	2,588

PC 1967—38/393, March 2, 1967, authorized remission effective January 1, 1967, to Canadian distillers the duty payable on used white oak whiskey barrels imported into Canada for Export production purposes and the amount of sales tax between the sales tax payable on the duty paid value and that calculated on the value for duty:

Alberta Distillers Limited, Calgary, Alta	4,196
Canadian Mist Distillers Limited, Collingwood, Ont	24,220
Gilbey Canada Incorporated, Toronto, Ont	2,606
	31,022

PC 1967—489, March 16, 1967, remission of all duty specified in Schedule "A" of the Customs Tariff that is payable in respect of buses and in respect of all parts and accessories and parts thereof for use in the manufacture of bodies for buses:

Motor Coach Industries Limited, Winnipeg, Man	4,620,236
Remissions of less than $1,000	164
	4,620,400

PC 1967—24/1621, August 23, 1967, remission of the customs duty and excise taxes which might otherwise be payable in respect of equipment (including dredges, barges, tugs, scows or motor vessels) materials or supplies used or consumed for and in connection with the maintenance of the navigational channels in the international Section of the St-Lawrence Seaway:

Robco Incorporated, Montreal, Que	18,217

PC 1967—27/1778, October 3, 1967, 65% of the customs duty and excise taxes payable by the Department of National Defence on replacement parts for seven C117 Falcon aircraft:

Department of National Defence, Ottawa, Ont	81,626

	$

PC 1967—2207, November 23, 1967, remission of customs duty on certain motor vehicles, parts and accessories and parts thereof:

International Harvester Company of Canada Limited, Chatham, Ont	4,093,500
International Harvester Company of Canada Limited, Hamilton, Ont	2,990,726
	7,084,226

PC 1968—24/185, February 1, 1968, remission of the customs duties otherwise payable on goods, tooling, ground support equipment, and initial support spares for use in the development, manufacture and initial activation of F5 and T38 type aircraft:

Canadair, St-Laurent, Que	25,006

PC 1968—23/1710, September 17, 1968, remission of the customs duties payable on goods, tooling, ground support equipment and support spares for use in the development, manufacture and activation of the AN/USD-501 surveillance drone systems:

Canadair, St-Laurent, Que	2,302

PC 1969—1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project:

Canadian Liquid Air Limited, Montreal, Que	1,590
Ford Aerospace and Communications Corporation, Pal Alto, Cal	6,689
Intra Acoustics Company Limited, Montreal, Que	50,171
Litton Systems Canada Limited, Rexdale, Ont	29,478
Marconi Avionics Limited, Rochester Kent, England	31,432
Remissions of less than $1,000	394
	119,754

PC 1969—1785, September 17, 1969, authorized the remission for spare parts and equipment for ground service to aircraft of foreign airlines operating into Canada on international routes:

Cansica Incorporated, Montreal, Que	5,902
Cansica Incorporated, Winnipeg, Man	7,574
Comair Incorporated, Cincinnati, Ohio	3,059
Delta Airlines, Montreal, Que	2,764
Eastern Airlines, Montreal, Que	11,045
Federal Express, Winnipeg, Man	1,426
Pilgrim Airlines, Montreal, Que	1,615
Remissions of less than $1,000	3,074
	36,459

PC 1970—958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boy's shirts:

Lipton T and Sons Limited, Toronto, Ont	8,527
Pegasus of Canada, Toronto, Ont	9,614
	18,141

PC 1970—1536, September 9, 1970, remission of customs duty on certain motor vehicles, parts and accessories and parts thereof:

American Motors Canada Incorporated, Toronto, Ont	26,128,162
American Motors (Canada) Limited, Brampton, Ont	4,026,790
Remissions of less than $1,000	215
	30,155,167

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

PC 1970—1786, October 14, 1970, remission of duties and sales tax otherwise payable on ballet slippers and pointed toe shoes when purchased by ballet schools for the use of their students and by ballet companies for the use of their performances:

	$
Alberta Ballet Company The, Edmonton, Alta	1,045
Grands Ballets Canadiens, Montreal, Que	15,069
National Ballet of Canada (Guild) The, Toronto, Ont	19,500
National Ballet School (NSB) The, Toronto, Ont	4,952
Royal Winnipeg Ballet of Canada, Winnipeg, Man	8,275
	48,841

PC 1972—215, February 10, 1972, remission of customs duty on off-highway vehicles, parts and accessories and parts:

Bata Engineering, Batawa, Ont	87,719
Brute Manufacturing Limited, Cambridge, Ont	14,200
Canadian General Electric Company, Toronto, Ont	1,318
Ceco Sales Limited, Burnaby, BC	6,931
Euclid Canada Limited, Candiac, Que	13,033
Euclid Canada, Guelph, Ont	5,039,954
Euclid Canada Limited, St Thomas, Ont	23,616
General Motors of Canada, London, Ont	398,676
Ingersoll Rand Canada Incorporated, Rexdale, Ont	2,708
L and M Radiator Limited, Winnipeg, Man	4,029
Lincoln St Louis Canada Limited, Malton, Ont	1,259
Lyman Tubeco Division Ferrum Incorporated, Oakville, Ont	1,294
MacDonald Steel (1976), Cambridge, Ont	1,697
Novacro Machine Limited, Stoney Creek, Ont	2,523
Pacific Truck and Trailer Limited, North Vancouver, BC	426,863
Pneumatic Industrial Equipment, Toronto, Ont	1,042
Reliance Electric Limited, Mississauga, Ont	1,140
Stratoflex of Canada Limited, Toronto, Ont	1,143
Unit Rig and Equipment Company, Niagara Falls, Ont	2,500
Unit Rig and Equipment Company, Stevensville, Ont	1,349,476
Wabco Equipment of Canada, Paris, Ont	4,513,261
Wilson Equipment Company Limited, Vancouver, BC	23,165
Woodstock Hydraulic Power, Woodstock, Ont	2,437
Remissions of less than $1,000	4,974
	11,924,958

PC 1972—585, March 28, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Universal Handling Equipment, Hamilton, Ont	38,777

PC 1972—845, May 2, 1972, remission of customs duty on imported equipment and material used in the construction of exported vessels:

Chantiers Maritimes Davie Limited, Lauzon, Que	142,122
Field Aviation Company Limited, Calgary, Alta	3,159
Saint John Shipbuilding and Dry Dock Company Limited, St John, NB	23,049
Remissions of less than $1,000	781
	169,111

PC 1972—1029, May 16, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Teal Manufacturing Limited, Windsor, Ont	3,140

PC 1972—2516, November 9, 1972, remission of customs duties and excise taxes in respect of Computer Generated Mailing Lists:

	$
Remissions of less than $1,000	2,693

PC 1973—51, January 9, 1973, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Westank Industries Limited:

Equipment RNG Limitée, Montreal, Que	1,377
Remissions of less than $1,000	355
	1,732

PC 1973—837, April 3, 1973, order respecting the privileges and immunities in Canada of the International Atomic Energy Agency:

International Atomic Energy Limited, Toronto, Ont	27,725

PC 1973—1361, May 29, 1973, remission of customs duties and excise taxes in respect to goods imported for meetings in Canada or foreign organizations:

Aid Association for Lutherans, Appleton, USA	5,298
American United Life Insurance Company, Indianapolis, IN, USA	1,717
Aparacor, Montreal, Que	1,000
Digital Equipment, Montreal, Que	6,289
Editor Publisher, Montreal, Que	1,294
Florist Transworld Limited, Montreal, Que	1,690
Guide International, Montreal, Que	1,620
International Association of Business Communication, California, USA	3,212
JCI World Congress, Montreal, Que	6,859
Indianapolis Life Insurance Company, Indianapolis, IN, USA	2,167
Life Insurance Texas, Houston, USA	5,642
Investor Guaranty Life Insurance Company, Mercer Island, Washington, USA	3,716
National Medical Association, Montreal, Que	1,638
National Western Life Insurance Company, Austin, Texas	7,412
Olga Danschen, Montreal, Que	2,083
Pfizer Incorporated, Kirkland, Que	1,111
Pfizer Incorporated, New York, USA	3,181
Princess House North Dighton, Montreal, Que	23,958
Shaklee Corporation, Montreal, Que	14,135
Show Management, Montreal, Que	2,938
Sunad, Montreal, Que	6,170
Tandem Computer Canada Limited, Montreal, Que	2,477
Remissions of less than $1,000	33,447
	139,054

PC 1973—3568, November 13, 1973, remission of customs duties paid or payable under the customs tariff on carbon fibres and filaments imported into Canada:

Fibres Armtex Limitée (Les), Drummondville, Que	7,087
Garlock of Canada Limited, Toronto, Ont	120,448
HSA Systems Incorporated, Rexdale, Ont	2,659
Industries du Hockey Canadien Incorporée, Drummondville, Que	3,553
Kennamental Incorporated, Port Coquitlam, BC	1,558

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Robco Incorporated, Montreal, Que	2,178
Remissions of less than $1,000	1,931
	139,414

PC 1973—3581, November 13, 1973, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Champion Truck Bodies Limited, Montreal, Que	1,136

PC 1974—34, January 8, 1974, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in Australia:

Craftsmen Distribution Incorporated, Burnaby, BC	11,410
Donan Marketing, Vancouver, BC	1,858
General Paint, Vancouver, BC	23,029
Laporte United States Incorporated, New Jersey, USA	16,719
Roussel Canada Incorporated, Montreal, Que	239,314
SCM Corporation International Limited, New York, USA	30,298
Thomas Skinner and Sons Limited, Vancouver, BC	5,649
Vancouver Suzuki, Vancouver, BC	2,239
Remissions of less than $1,000	5,031
	335,547

PC 1975—1024, May 6, 1975, remission of a portion of the customs duties and sales tax payable on automobiles produced in a foreign country by a manufacturer who has imported for installation on the automobiles, Canadian manufactured automobiles components:

Hussan Auto Canada, New Westminster, BC	5,525
Subaru Canada Limited, Richmond, BC	30,858
Toyota Canada Limited, Toronto, Ont	5,112
	41,495

PC 1976—263, February 10, 1976, remission of all customs duty paid or payable under the Customs Tarriff on defluorination:

Great Lakes Forest Products Limited, Dryden, Ont	118,182

PC 1976—325, February 17, 1976, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

Pettibone (Canada) Limited, Mississauga, Ont	103,703
Remissions of less than $1,000	77
	103,780

PC 1976—957, April 27, 1976, remission of sales and excise taxes on imported aircraft used for demonstration to prospective customers:

Gulfstream Aerospace Corporation, Oklahoma City, USA	369,400
Hughes Helicopters Limited, Culver City, USA	68,490
Innotech Aviation Limited, Richmond, BC	360,000
Northwest Ranching and Outfitting Limited, Smithers, BC	4,590
Soloy Conversions Limited, Richmond, BC	26,500
	828,980

PC 1976—1314, June 1, 1976, remission of customs duties and excise taxes payable on Canadian exposed and processed film and recorded video tape:

	$
Bellevue Pathe, Montreal, Que	1,260
Boardwalk Motion Pictures Limited, Toronto, Ont	1,788
Canadian Broadcasting Corporation, Toronto, Ont	8,237
Ciné Vidéo, Montreal, Que	1,109
Dalton Fenske and Friends, Toronto, Ont	3,889
Flynn Television, Montreal, Que	1,047
Gilles Ste-Marie Associés, Montreal, Que	1,434
ICC Ciné Rail, Montreal, Que	1,305
McWaters Films Limited, Toronto, Ont	1,005
Ontario Educational Communications, Toronto, Ont	3,074
Partners Film Company (The) Toronto, Ont	3,618
Schultz Bob Production Limited, Toronto, Ont	1,708
Société Radio Canada, Montreal, Que	6,583
Remissions of less than $1,000	15,421
	51,478

PC 1976—1884, July 20, 1976, authorized in respect of circuses and other amusement devices, remission of customs duty and excise taxes payable in excess of certain minimum amounts assessed for the period of time the goods remain in Canada:

Alexander Sam, Vancouver, BC	20,013
Antique Photos, Trail, BC	4,380
Beauce Carnaval Incorporated, St-Georges de Beauce, Que	25,577
Bechlers Roasted Chicken, London, Ont	23,841
Big Sky Concessions, Billings, Montana	9,602
Bill Dillard Shows, Edinburg, Texas	3,711
Boutique Canard, Montreal, Que	3,988
Centennial Gold, Vancouver, BC	2,013
Chaffin Bol, Seattle, WA	2,358
Coffman Concessions c/o Gloucester Tours, Gloucester, Ont	2,898
Conklin and Garrett Limited, Brantford, Ont	82,879
Dilliard Expositions Incorporated, Edinburg, Texas	60,598
Don Paul Incorporated, Gathlingburgh, Tennessee	2,278
Gatti Productions Incorporated, Edinburg, Texas	3,024
Harlequin Amusement, Montreal, Que	2,591
Jules Quinion, St-Benoît de Beauce, Que	9,882
Les Concessions Exotiques, Montreal, Que	1,753
Leu Thomson, Sebring, Ohio	15,089
Libbertt Concessions, London, Ont	10,526
Morton Kapp Granff Incorporated, Toronto, Ont	2,000
National Hawaii Products, Pearl City, Hawaii	2,330
Range Rider Bar B Q Corporation, Calgary, Alta	7,660
Raymond Gates, Eufala, Okla	2,684
Robert Cassatta, HollyHill, Florida	6,515
Tootsie Wootsie, Arroyo Grande, USA	4,042
Townsend Concessions, Fergus Falls, Minn	1,278
Trotter Mark, Santa Monica, CA	11,988
Remissions of less than $1,000	784,138
	1,109,636

PC 1976—2984, December 2, 1976, remission of customs duty and excise taxes paid or payable on samples of negligable value:

Remissions of less than $1,000	8,355

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

PC 1977—297, February 10, 1977, remission of customs duty and sales tax on buses, parts and accessories and parts thereof:

	$
Fauver JN (Canada) Limited, Mississauga, Ont	27,105
Ontario Bus Industries Incorporated, Mississauga, Ont	728,740
Parker—Hannifin, Grimsby, Ont	16,385
Saynor Electronics Limited, Don Mills, Ont	2,261
Tube—Mac Installations, Anacaster, Ont	2,208
Remissions of less than $1,000	1,878
	778,577

PC 1977—2391, August 31, 1977, remission of customs duty on transistors and other semi-conductor devices:

Remissions of less than $1,000	1,010

PC 1977—8/3148, November 3, 1977, remission of customs duty paid or payable on goods used in the development and manufacture of space shuttle manipulator systems joint Canada—USA/NASA Space Program:

Spar Aerospace Products Limited, Toronto, Ont	37,875
Remissions of less than $1,000	13
	37,888

PC 1978—185, January 26, 1978, remission of customs duty on unmanufactured tobacco:

Bastos du Canada Limitée, Montreal, Que	38,506

PC 1978—749, March 16, 1978, remission of customs duty on used foundry patterns and related jigs and fixtures:

Abex Industries of Canada Limited, Winnipeg, Man	40,835
Associated Foundry, Surrey, BC	5,368
Benn Fron Foundry Limited, Wallaceburg, Ont	7,059
Birla Industries Incorporated, Windsor, Ont	2,774
Burnstein Castings Limited, St Catharines, Ont	2,582
Canada Alloy Castings Limited, Kitchener, Ont	16,158
Canadian Steel Foundries, Montreal Nord, Que	68,304
Cercast Incorporated, Montreal, Que	39,611
Cercor Incorporated, Toronto, Ont	6,645
Chemetics International Limited, Vancouver, BC	22,172
Chroma Copy Canada Incorporated, Orillia, Ont	4,866
Crane Foundry Limited, Cambridge, Ont	7,821
Dart Foundries, Stevensville, Ont	3,779
Dobney Foundry, Penticton, BC	9,255
Dorr—Oliver Canada Limited, Orillia, Ont	3,021
Emhart Canada Limited, Belleville, Ont	4,762
Esco Limited, Port Coquitlam, BC	70,417
Findlay Foundry, Carleton Place, Ont	2,080
Fonderie de Thetford, Thetford Mines, Que	3,383
Forano Incorporated, Plessisville, Que	6,818
Joly Engineering, Montreal, Que	1,002
Mainland Elworthy, Vancouver, BC	2,210
Monarch Industries Limited, Winnipeg, Man	2,009
Robert Mitchell Incorporated, St-Laurent, Que	5,787
Rockwell International, Guelph, Ont	9,717
Shellcast Foundries, Longueuil, Que	1,185
Specialty Cast Metals Limited, Niagara Falls, Ont	8,219
Titan Foundry Limited, Edmonton, Alta	2,151
Unitcast Canada Limited, Montreal, Que	2,373
Welmet Industries Limited, Welland, Ont	10,165
Western Foundry Limited, Wingham, Ont	21,474
Remissions of less than $1,000	5,587
	399,589

PC 1978—842, March 23, 1978, remission of customs duties and sales tax on certain pleasure cruisers:

AFC Grew Incorporated, Penetanguishene, Ont	557,529
Canoe Cove Manufacturing Limited, Victoria, BC	195,049
Marineland Yacht Sales Limited, Richmond, BC	544,898
	1,297,476

PC 1978—1116, April 13, 1978, remission of customs duty on titanium anodes:

BC Chemicals, Prince George, BC	7,009
BCM Technologies Limited, Amherstburg, Ont	204,586
BCM Technologies Limited, Toronto, Ont	24,815
CIL Industrial Chemical Works, Bécancour, Que	1,307
CIL Incorporée, Montreal, Que	44,521
Chemetics International Limited, Montreal, Que	28,588
Chemetics International Limited, Vancouver, BC	19,803
Dow Chemical Canada Incorporated, Fort Saskatchewan, Alta	229,312
Dow Chemical Canada Incorporated, Sarnia, Ont	158,765
Electrode Corporation, Chardon, Ohio	83,486
Electrode Corporation, Vancouver, BC	100,529
Erco Industries Limited, Toronto, Ont	27,355
FMC of Canada Limited, Squamish, BC	73,698
Great Lakes Forest Products Limited, Winnipeg, Man	46,123
Industries PPG Canada Limitée, Montreal, Que	23,289
Quenor Incorporated, Magog, Que	20,719
Quenord Chemicals Limited, Magog, Que	7,077
Remissions of less than $1,000	846
	1,101,828

PC 1978—1136, April 13, 1978, remission of customs duty in respect of vessels chartered by CN Marine Corporation for the Atlantic Region Ferry Service:

Canadian National Railways, Moncton, NB	26,972
Eurocan Agencies Limited, Truro, NS	1,303
Remissions of less than $1,000	250
	28,525

PC 1978—2644, August 23, 1978, order respecting the remission of customs duty on soluble coffee produced in countries entitled to the benefits of the General Preferential Tariffs:

Galbay and Company, Montreal, Que	1,503
General Foods Incorporated, Ville La Salle, Que	1,790
Sandra Tea and Coffee, Mississauga, Ont	10,734
Remissions of less than $1,000	918
	14,945

PC 1978—2658, August 23, 1978, remission of customs duty and sales tax on automobiles of Volkswagen Canada Limited:

Volkswagen Canada Incorporated, Scarborough, Ont	1,317,011

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

PC 1978—2837, September 6, 1978, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof:

	$
Western Star Trucks Incorporated	7,362

PC 1978—3117, October 12, 1978, remission of customs duty and excise taxes on obsolete or surplus goods destroyed in Canada:

Remissions	3,525,468

PC 1978—7/3222, October 19, 1978, the remission of customs duty and sales tax on goods imported in connection with the acquisition of Armoured Vehicles General Purpose and defence supplies associated therewith:

Department of National Defence, Trenton, Ont	9,659
General Motors of Canada Limited (Diesel Division), London, Ont	134,976
Michelin Tires Canada Limited, St-Laurent, Que	44,887
Mil Quip Incorporated, Montreal, Que	5,394
Triplex Engineering, Pointe-Claire, Que	12,375
Remissions of less than $1,000	1,481
	208,772

PC 1978—3762, December 14, 1978, partial remission of customs duties, sales and excise taxes paid on parts, equipment and other items for use by Canadian Air Carriers providing international commercial air service:

Air Canada, Montreal, Que	162,546
Air Canada, Winnipeg, Man	57,744
Canadian Pacific Airlines, Montreal, Que	7,184
Canadian Pacific Airlines, Toronto, Ont	9,239
Canadian Pacific Airlines, Vancouver, BC	294,765
Nordair Aircraft Combined Services, Montreal, Que	10,814
Wardair Canada Incorporated, Mississauga, Ont	227,666
Worldways Canada Limited, Mississauga, Ont	5,007
	774,965

PC 1978—3839, December 21, 1978, partial remission of customs duties, sales tax on specified commercial vehicles, parts and accessories and parts thereof:

Central Truck Body Company Limited, Weston, Ont	12,643

PC 1979—395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations in connection with warranty or guaranty adjustments:

Remission of less than $1,000	3,817

PC 1979—3494, December 19, 1979, remission of customs duties on television chassis and components:

Electrohome Limited, Kitchener, Ont	24,822
Hitachi Credit Canada Incorporated, Vancouver, BC	3,758
Matsushita Industrial Canada Limited, Toronto, Ont	16,970
Proconics Electronics Limited, Vancouver, BC	3,601
RCA, Incorporated Limited, Prescott, Ont	1,635,394
RCA, Pointe-Claire, Que	16,476
	1,701,021

PC 1980—489, February 8, 1980, remission of customs duty and sales tax on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Company:

	$
BMW Distribution Eastern Canada Limited, Whitby, Ont	300,686

PC 1980—493, February 8, 1980, remission of customs duty and sales tax on automobiles of Mercedes Benz of Canada Limited:

Mercedes Benz Canada Limited, Toronto, Ont	61,015

PC 1980—494, February 8, 1980, remission of customs duty and sales tax on automobiles of Nissan Automobile Company (Canada) Limited:

Nissan Auto Company Limited, New Westminster, BC	12,439

PC 1980—7/1674, June 19, 1980, provides for the remission of customs duty and sales tax paid or payable on "printed material" imported into Canada by or on behalf of a "foreign carrier" for use exclusively in the promotion and operation of air services provided by the said carrier:

Air France, Montreal, Que	15,522
Air India, Mirabel, Que	2,860
Alitalia Airlines, Toronto, Ont	1,935
Cansica Incorporated, Winnipeg, Man	3,952
Cansica, Montreal, Que	10,446
Delta Airlines, Montreal, Que	15,947
Eastern Air Lines Montreal, Que	13,286
Emery Air Freight Corporation, Winnipeg, Man	1,878
Federal Express, Montreal, Que	2,229
Finnair (Finland), Montreal, Que	3,718
Frontier Airlines Incorporated, Denver, Colo	1,383
Frontier Airlines Incorporated, Winnipeg, Man	2,233
KLM Royal Dutch Air Lines, Dorval, Que	6,343
Lufthansa German Airlines, Montreal, Que	1,561
Northwest Airlines, Winnipeg, Man	3,858
Republic Airlines, Montreal, Que	2,270
Sabena Airlines, Mirabel, Que	3,028
Swiss Air Transport, Mirabel, Que	2,499
Tap, Mirabel, Que	1,225
US Air Incorporated, Montreal, Que	2,339
Remissions of less than $1,000	301,515
	400,027

PC 1980—1677, June 19, 1980, remissions of customs duty on goods used in the manufacture of electronic subsystems for communication satellites for export:

Spar Aerospace Limited, Toronto, Ont	1,215

PC 1980—2066, July 31, 1980, remission of customs duty and sales tax on automobiles of Canadian Honda Motor Limited:

Honda Canada Incorporated, Toronto, Ont	35,000

PC 1980—2751, October 16, 1980, provides for remission of customs duty and partial sales tax paid

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

or payable in respect of front end wheel loaders and parts:

	$
Caterpillar Canada, Montreal, Que	1,162,203
Caterpillar of Canada Limited, Concord, Ont	133,871
Caterpillar of Canada Limited, Missaussauga, Ont	8,117,127
Caterpillar of Canada Limited, Vancouver, BC	767,870
Clark Equipment of Canada Limited, Pointe-Claire, Que	13,115
Clark Equipment of Canada Limited, St Thomas, Ont	1,877,905
Clark Equipment of Canada Limited, Toronto, Ont	12,331
Euclid Canada Limited, St Thomas, Ont	88,204
General Motors of Canada Limited, London, Ont	85,300
International Harvester Canada Limited, Candiac, Que	88,807
International Hough Division of Dresser Canada, Candiac, Que	1,111,237
International Hough Dresser Canada Limited, Hamilton, Ont	204,908
Remissions of less than $1,000	3
	13,662,881

PC 1980—3160, November 27, 1980, remission of a portion of the customs duties, sales tax and excise taxes paid or payable on goods grown, produced or manufactured in New Zealand:

Canada Feloriculture Limited, Surrey, BC	9,870
Canadian Exchange A Blade, Vancouver, BC	5,774
Canterbury of New Zealand (Canada) Limited, Richmond, BC	2,487
Canterbury Sheepskin, Richmond, BC	1,378
Colin Campbell and Sons Limited, Vancouver, BC	11,951
Davenport Ronald F, Vancouver, BC	11,163
David L Jones Wholesale Limited, Burnaby, BC	10,208
Feltex New Zealand USA Incorporated, Los Angeles, USA	1,147
J—Mar Engineering Limited, Vancouver, BC	2,948
Knight International, Vancouver, BC	2,106
Lyons Fry Mergiers, Toronto, Ont	1,033
Marquis of London Manufacturing (1979), Vancouver, BC	7,651
New Zealand Export Limited, Seattle, USA	2,698
Nitwannes Investments, Vancouver, BC	1,106
Ocean West Manufacturing, Vancouver, BC	10,791
Outlook Fashions Limited, Vancouver, BC	6,969
Shepherd's House of Import Limited, Vancouver, BC	1,076
VSR Products, Vancouver, BC	9,091
Western Project Management, Vancouver, BC	1,824
Remissions of less than $1,000	6,281
	107,552

PC 1981—578, March 5, 1981, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Remtec Inc:

Remissions of less than $1,000	3,898

PC 1981—579, March 5, 1981, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated:

Les Fourgons Transit, Montreal, Que	18,688

PC 1981—649, March 6, 1981, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad:

	$
Dagelman Industries Limited	23,497
Québec Cartier Mining Company, Port Cartier, Que	113,789
Remissions of less than $1,000	1,683
	138,969

PC 1981—1/923, April 2, 1981, remission of customs duties paid or payable on material or components imported by CAE Electronics Limited:

CAE Electronics, Montreal, Que	1,136

PC 1981—1651, June 18, 1981, remission of customs duties, sales and excise taxes paid or payable by Westinghouse Canada Limited:

Westinghouse Canada Incorporated, Hamilton, Ont	101,010

PC 1981—2318, August 19, 1981, remission of customs duty and sales tax on automobiles of Japan, Rover, Triumph Canada Incorporated:

Jaguar Canada Incorporated, Toronto, Ont	127,901

PC 1981—4/2723, October 8, 1981, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Tri-Way Machine Limited, Windsor, Ont	11,739

PC 1982—2/163, January 14, 1982, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

Newcor Canada Limited, Windsor, Ont	1,487

PC 1982—190, January 21, 1982, remission of customs duty on unfinished leather for use in the manufacture of finished garment leathers:

Ashford Imports, Weston, Ont	8,902
Cantan Leather Corporation, Montreal, Que	344,342
Cerro Leather Canada, Montreal, Que	7,784
Chateau Stores of Canada, Montreal, Que	10,997
CL Imports, Montreal, Que	7,761
Collis Leather Limited, Aurora, Ont	328,716
Copexim Incorporated, Montreal, Que	3,926
Entreprises P Boucher, Montreal, Que	72,855
Leatherhawk Limited, Vankleek Hill, Ont	4,742
Paramount Fabrics Limited, Montreal, Que	3,480
Richard Greene, Montreal, Que	3,347
Rodon Leather Incorporated, Montreal, Que	86,043
Remissions of less than $1,000	845
	883,740

PC 1982—386, February 11, 1982, remission of customs duties on certain vacuum evaporator masks from stainless steel and employed in the production of photocells:

Silonex Incorporated, St-Laurent, Que	1,086

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

PC 1982—887, March 18, 1982, remission of customs duty on chemicals and photomasks used in the production of semiconductor devices imported by Mitel Corporation:

	$
Mitel Semi-Conducteur Incorporated, Ottawa, Ont	6,881
Mitel Semi-Conducteur Incorporated, Quebec, Que	34,073
	40,954

PC 1982—890, March 18, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division:

	$
Bombardier Incorporated, Montreal, Que	2,450
Bombardier Incorporated, Valcourt, Que	835,681
Canrep Incorporated, Montreal, Que	12,808
Farr Incorporated, Montreal, Que	1,516
Kralinator Filters Division, Cambridge, Ont	6,160
Levitt—Safety (Eastern) Limited, Toronto, Ont	4,322
Robert Bosch Canada Limited, Toronto, Ont	52,796
Remissions of less than $1,000	1,892
	917,625

PC 1982—993, April 1, 1982, remission of customs duty and sales tax on goods imported in connection with the CF-18 Hornet Aircraft:

	$
Allan Crawford Association Limited, Mississauga, Ont	15,272
Aviation Electric, St-Laurent, Que	74,138
CAE Electronics, Montreal, Que	9,810
Canadian General Electric Company Limited, Toronto, Ont	103,779
Canadian Marconi, Montreal, Que	7,026
Department of National Defence, Downsview, Ont	1,002,216
Department of National Defence, Ottawa, Ont	1,700,686
Department of National Defence, Toronto, Ont	429,549
Department of National Defence, Westwin, Man	34,877
Digital Equipment of Canada Limited, Kanata, Ont	14,892
ES Stephenson and Company Limited, Saint John, NB	6,517
Eastern Scale Manufacturing Incorporated, Toronto, Ont	1,055
Electronic Wholesalers Company, Montreal, Que	5,591
Electronic Wholesalers Limited, Ottawa, Ont	2,631
Entreprise AWSM Limitée, St-Pierre, Que	2,067
Godfrey Howden Incorporated, Lachine, Que	45,436
Hawker Siddeley Canada Limited, Toronto, Ont	34,810
Internet Limited, Carleton Place, Ont	6,158
Intra Accoustics Company Limited, Boucherville, Que	15,277
Intra Accoustics, Montreal, Que	6,657
John Degroot Associates, Toronto, Ont	2,417
Leigh Instruments Limited, Carleton Place, Ont	6,170
Les Ateliers Hochelaga, Montreal, Que	1,364
Marconi Avionic Limited, Toronto, Ont	11,874
Patlon Aircraft and Industries, Toronto, Ont	32,314
Radionics Scientific Incorporated, Downsview, Ont	3,281
Rockwell International of Canada Limited, Toronto, Ont	13,604
Spar Aerospace Limited, Kanata, Ont	156,698
Sperry Gyroscope Division, Rockland, Ont	40,834
Sterling Aircraft Products Limited, Concord, Ont	5,084
Subtec Limited, Ottawa, Ont	1,274
Williams and Wilson Limited, Montreal, Que	9,471
Remissions of less than $1,000	3,981
	3,806,810

PC 1982—1164, April 22, 1982, remission of customs duties on certain goods from the People's Republic of China:

	$
Accesso—Craft, Montreal, Que	7,700
Acme Ruler Company Limited, Mount-Forest, Ont	8,706
Anelo Oriental Rugs Limited, Toronto, Ont	24,832
Anshell Industries, Montreal, Que	4,501
Basic International Network Limited, Downsview, Ont	19,774
Bilwan Trading Company Limited, Vancouver, BC	1,284
Bob Dale Glove and Import Limited, Edmonton, Alta	18,607
Bob Dale Glove and Import Limited, Toronto, Ont	2,856
Buffalo East Cantra Incorporated, Montreal, Que	6,176
CAE Horse Limited, Vancouver, BC	4,128
CK King Porcelain Company Limited, Vancouver, BC	15,786
Cabrelli, Montreal, Que	11,583
Candian Willametter Industries, Vancouver, BC	3,333
Cathay Importers, Vancouver, BC	3,541
Chung Wah Discount Centre Limited, Vancouver, BC	1,479
DP Handbags, Montreal, Que	1,790
Djawa Pacific Enterprises Limited, Toronto, Ont	34,385
Djawa Pacific Enterprises Limited, Vancouver, BC	28,814
Dogree Fashion Limited, Montreal, Que	2,975
Douglas PK Incorporated, Toronto, Ont	16,424
Dundas Sheet Metal Work Company, Toronto, Ont	2,092
East West Gift Centre, Vancouver, BC	4,159
Emego Trading Company Limited, Toronto, Ont	8,648
Exclusive Leather Products, Montreal, Que	17,326
Fairway Products, Vancouver, BC	4,408
Ganz Brothers Toys Limited, Toronto, Ont	15,218
Geanel Restaurant Supply Limited, Saskatoon, Sask	12,477
Gemma Sacs Incorporated, Montreal, Que	10,676
Gifts and Such, Toronto, Ont	6,049
Gim Lee Yuen (1956) Limited, Vancouver, BC	3,098
Glove World Manufacturing Company Limited, Toronto, Ont	1,092
Grand De Toy Limited, Montreal, Que	45,433
Great Wall Machinery Trading Company, Toronto, Ont	17,603
H Hacking Company Limited, Vancouver, BC	1,472
Habro Industries, Longueuil, Que	11,355
Homtronix Industries Limited, Vancouver, BC	1,819
Hong Kong Traders, Vancouver, BC	2,104
Huck Glove Company Incorporated, Kitchener, Ont	1,914
IGRA Distributors Limited, Toronto, Ont	3,201
Jomac Canada Incorporated (Domestic Glove Division), Beebe, Que	4,374
K Mart Canada Limited, Vancouver, BC	6,772
Klein Richard Limited, Toronto, Ont	1,214
Knit Set Limited, Montreal, Que	4,455
Kung's Manufacturing Limited, Vancouver, BC	3,506
La Cie Artel, Montreal, Que	36,736
La Cie Artel, Toronto, Ont	20,793
La Cie Artel, Vancouver, BC	1,166
Lam Bernardo, Vancouver, BC	1,245
Latoplast Limited, Toronto, Ont	11,700
Lee and Man Manufacturing Limited, Toronto, Ont	4,701
Lee and Man Manufacturing Limited, Vancouver, BC	7,395
Les Importations Sacsibo, Montreal, Que	5,405
Les Produits Electriques, Montreal, Que	1,992

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

	$
Les Sacs à Main Mino Incorporée, Montreal, Que	5,120
Lou Sterns Sales, Montreal, Que	2,298
Memphis Glove Company Limited, Toronto, Ont	5,603
Metropolitain Jobbing, Montreal, Que	16,281
Mister Glove, Edmonton, Alta	1,193
Prescott and Company (Canada) Limited, Toronto, Ont	3,039
Rainee Manufacturing Products, Toronto, Ont	12,653
Randim Marketing Incorporated, Montreal, Que	29,988
Rattana Trading Company, Vancouver, BC	55,253
Regal Imports Chomedey, Laval, Que	1,863
Remo Imports, Montreal, Que	18,509
S and D Sales O/B Sylward, Toronto, Ont	8,440
Sanyo Canada Incorporated, Toronto, Ont	1,643
Schwartz Al Enterprises Limited, Toronto, Ont	1,007
Skins Novelty Importing Company Limited, Toronto, Ont	1,016
Stein Novelty, Montreal, Que	6,657
Stella Handbags, Montreal, Que	32,105
Telio and Cie, Montreal, Que	1,951
Ugosac Import Limited, Montreal, Que	15,742
VMV Enterprise, Montreal, Que	12,686
Van Roy Industries Limited, Vancouver, BC	2,168
Varimpo Variety Import, Montreal, Que	2,992
Velo Sport, Montreal, Que	4,594
Veneto Imports Limited, Montreal, Que	27,862
Watson John, Vancouver, BC	7,779
Wickerware (Canada) Limited, Toronto, Ont	5,533
Wings Neckwear Limited, Toronto, Ont	14,042
Yuen Fong Company Limited, Vancouver, BC	26,833
Remissions of less than $1,000	32,661
	857,783

PC 1982—1717, June 10, 1982, remission of customs duties on certain implants for use in fattening cattle:

	$
Animal Health Supplies, Regina, Sask	16,823
Boehringer Ingelheim, Burlington, Ont	6,560
Canada Packers Incorporated, Calgary, Alta	30,036
Canada Packers Incorporated, St-Hyacinthe, Que	1,534
Canada Packers Incorporated, St Marys, Ont	15,770
Canada Packers Incorporated, Toronto, Ont	10,991
Dominion Vet Labs Limited, Winnipeg, Man	5,318
Farmix Limited, Mitchell, Ont	2,637
Kane Veterinary Supplies Limited, Edmonton, Alta	23,189
Steere Enterprises Limited, Vancouver, BC	23,170
Syntex Agri Business Limited, Toronto, Ont	35,488
United Co-op of Ontario, Guelph, Ont	18,910
United Co-op of Ontario, Mississauga, Ont	5,660
United Farmers of Alberta Co-operative, Calgary, Alta	14,561
Remissions of less than $1,000	988
	211,635

PC 1982—1872, June 23, 1982, remission of customs duties on certain books and printed matter:

	$
Remissions of less than $1,000	12,912,396

PC 1982—1893, June 23, 1982, remission of customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions in substitution therefore:

	$
McGill University, Schefferville, Que	7,489

PC 1982—1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engine, Canadian flight simulators and parts thereof, repaired abroad, in substitution therefore:

	$
Air Canada, Toronto, Ont	2,622
Canadian Conference, Vancouver, BC	46,200
Delson Lease Hold Limited, Waterloo, Ont	4,222
Dian Forest Products Limited, Vancouver, BC	202,536
Echo Bay Mines Limited, Edmonton, Alta	4,518
Godfrey Howden Incorporated, Lachine, Que	2,868
Guelph Air, Guelph, Ont	1,309
Hayes—Dana Incorporated, St Catharines, Ont	451,035
Kiewit Peter and Sons Company Limited, Toronto, Ont	111,227
Lignum Air, Vancouver, BC	70,470
Noranda Mines Limited, Toronto, Ont	509,893
Nova An Alberta Corporation, Calgary, Alta	1,386
Orilla Aviation, Orillia, Ont	2,007
Pacific Western Airlines, Richmond, BC	36,338
Pan Canadian Petroleum, Calgary, Alta	612,600
Quebec North Shore and Labrador, Montreal, Que	9,855
Sperry Incorporated, Rockland, Ont	6,491
Sugra Limited, Mississauga, Ont	4,259
Toyota Canada Incorporated, Toronto, Ont	203,318
Trans Canada Pipe Lines Limited, Toronto, Ont	18,808
Vancouver Hockey Club Limited, Vancouver, BC	257,774
Remissions of less than $1,000	3,820
	2,563,556

PC 1982—2182, July 22, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited:

	$
Remissions of less than $1,000	1,009

PC 1982—2262, July 29, 1982, remission of customs duty and sales tax on communications equipment for the Region Operations Control Centres military surveillance system:

	$
Bell Canada Limited, Mississauga, Ont	8,677
Bell Canada Limited, Toronto, Ont	27,866
Remissions of less than $1,000	200
	36,743

PC 1982—2266, July 29, 1982, remission of customs duty and sales tax on automobiles of Subaru Auto Canada Limited:

	$
Subaru Auto Canada Limited, Richmond, BC	5,635

PC 1982—2477, August 18, 1982, remission of customs duty on equipment for use by Mitel Corporation in the design, development, testing or manufacture of semiconductor devices:

	$
Mitel Corporation, Montreal, Que	39,231
Mitel Corporation, Ottawa, Ont	47,004
Mitel Corporation, Quebec, Que	100,813
	187,048

PC 1982—2623, September 3, 1982, the remission of customs duty and sales tax on sewing machines imported by Singer Company of Canada Limited:

	$
Singer Company, St-Jean, Que	600,747

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

PC 1982—2635, September 3, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated:

	$
Western Star Trucks Incorporated, Mississauga, Ont	85,927

PC 1982—3142, October 14, 1982, remission of customs duties on North Pacific Alaskan Fur Sealskins:

	$
Amsel and Amsel, Montreal, Que	1,467
Canadian Furs, Montreal, Que	1,714
DH Grosvenor Incorporated, Montreal, Que	1,952
Fabulous Furs, Montreal, Que	7,422
Glassman and Maislin Fur, Montreal, Que	7,727
Harry Richer Furs, Montreal, Que	6,546
L Hendelman Fur, Montreal, Que	1,302
Michies Machine, Montreal, Que	1,325
Montreal Master Furriers, Montreal, Que	1,882
New York Fur Company Limited, Toronto, Ont	9,209
Samuel Grossman Fur, Montreal, Que	6,204
Victor Goodman Limited, Toronto, Ont	19,279
Remissions of less than $1,000	2,700
	68,729

PC 1982—3143, October 14, 1982, remission of customs duty and sales tax on cables and related goods for use in transmitting power between the British Columbia mainland and Vancouver Island:

	$
Societa Cavi Pirelli SPA, Milan, Italy	4,822,601
Standard Telefon Og Kabelfabrik A/S, Oslo, Norway	2,830,613
	7,653,214

PC 1982—3144, October 14, 1982, remission of customs duty on rotogravure printing rolls imported by DOMCO Industries Limited, Farnham, Que:

	$
DOMCO Industries Limited, Montreal, Que	4,717

PC 1982—3200, October 21, 1982, remission of customs duty paid or payable in respect of four electric generators imported by or on behalf of Pratt and Whitney Aircraft of Canada Limited, for use in gas turbine generating sets to be supplied to Ontario Hydro:

	$
Pratt and Whitney of Canada Incorporated, Longueuil, Que	521,448

PC 1982—3201, October 21, 1982, remission of customs duties on processed almonds and pistachios:

	$
Adams Brands Division Warner—Lambert Canada Incorporated, Toronto, Ont	29,233
Adams Brands, Vancouver, BC	40,709
Baskin Robbins Division Silverwood Industries, Peterborough, Ont	2,635
C Charles and Company (1973), Toronto, Ont	7,750
Canadian Pacific Airlines, Vancouver, BC	5,422
Compass Food Sales Company Limited, Willowdale, Ont	7,533
F Archibald Brokerage Limited, Winnipeg, Man	29,041
Galloway's Specialty Foods, Vancouver, BC	1,882
General Foods Incorporated, Cobourg, Ont	5,643
Gibbs Nathaniel, Montreal, Que	4,764
Johnsons NB Coffee and Food, Vancouver, BC	2,164
Laura Secord Limited, Scarborough, Ont	7,690
Les Aliments Vis Foods Incorporée, Lachine, Que	6,074
Lucerne Foods Limited, Vancouver, BC	1,126
Lucerne Foods Limited, Winnipeg, Man	3,390
RC Purdy Chocolates Limited, Vancouver. BC	4,157
Sherman Trading Company Limited, Vancouver, BC	1,085
Silverwood Dairies, Peterborough, Ont	1,203
Trophy Foods Limited, Brampton, Ont	11,645
Trophy Foods Limited, Toronto, Ont	3,203
Trophy Foods Limited, Vancouver, BC	42,265
Warner—Lambert Canada Incorporated, Scarborough, Ont	24,107
Remissions of less than $1,000	44,039
	286,760

PC 1982—3315, October 28, 1982, remission of customs duty, sales and excise taxes paid on goods damaged, deteriorated or destroyed prior to release of the goods from customs control:

	$
Remissions of less than $1,000	1,198

PC 1982—3470, November 18, 1982, remission of customs duty on goods used in the manufacture of satellites and satellite subsystems for export:

	$
Alexander D Smart Limited, Markham, Ont	1,548
Canadian General Electric Company Limited, Toronto, Ont	1,143
Com Dev Limited, Cambridge, Ont	195,374
Com Dev Limited, Toronto, Ont	427,829
Fleet Industries Division Ronyx Corporation Limited, Fort Erie, Ont	5,689
Spar Aerospace Limited, Kanata, Ont	1,666,445
Spar Aerospace Products Limited, Ste-Anne-de-Bellevue, Que	1,126
Spar Aerospace Products, Toronto, Ont	2,078,378
Spar Aerospace, St-Laurent, Que	574,817
Westburne Industrial Enterprises Limited, Mississauga, Ont	20,918
Remissions of less than $1,000	2,172
	4,975,439

PC 1982—3822, December 9, 1982, remission of customs duty on certain goods used in the production of components for certain aircraft:

	$
AC Impact Industries, Dorval, Que	9,535
Aircraft Appliances and Equipment Limited, Bramalea, Ont	2,679
Boeing of Canada Limited, Arnprior, Ont	45,901
Boeing of Canada Limited, Winnipeg, Man	1,995,004
Bristol Aerospace Limited, Winnipeg, Man	3,477
CAE Electronics, Montreal, Que	6,324
Canadair, St-Laurent, Que	54,616
Davis Controls Limited, Toronto, Ont	1,188
Dubois et Nadeau Incorporée, Drummondville, Que	3,900
EG and G Instruments, Toronto, Ont	2,697
Electronic Wholesales, Verdun, Que	17,230
Enheat Limited, Amherst, NS	15,516
Entreprises d'électricité JHT, Montreal, Que	22,621
Fell—Fab International Incorporated, Hamilton, Ont	300,520
Field Aviation Company Limited, Calgary, Alta	8,789
Fleet Industries, Fort Erie, Ont	72,112
IMP Group Limited, Halifax, NS	4,403
IMP Group Limited, Hammonds Plains, NS	158,528

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

	$
Leigh Instruments Limited, Carleton Place, Ont	90,809
Mantegna Incorporated, Oakville, Ont	2,286
Mantegna Incorporated, St-Michel, Que	6,501
McDonnell Douglas Canada Limited, Toronto, Ont	203,103
Palton Aircraft and Industries, Toronto, Ont	6,310
Rockwell International of Canada Limited Toronto, Ont	34,701
Varian Canada Incorporated, Toronto, Ont	2,249
Wackid Radio, Ottawa, Ont	1,241
Wright Canvas, Montreal, Que	67,825
Remissions of less than $1,000	4,041
	3,144,106

PC 1982—3941, December 23, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated:

	$
Commercial Van Lines Incorporated, Brampton, Ont	2,635

PC 1982—3942, December 23, 1982, remission of all duty specified that is payable in respect of commercial vehicles and all parts and accessories and parts thereof for such vehicles, except tires, tubes and machines or other articles required by Tariff Items 43803—1 to be valued separately under the tariff items otherwise applicable thereto:

	$
Pollock Equipment, Strathroy, Ont	1,281

PC 1982—3943, December 23, 1982, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Red Top Equipment Company Limited:

	$
Red Top Equipment Company Limited, Orillia, Ont	17,040
Red Top Equipment Company Limited, Winnipeg, Man	6,200
Remissions of less than $1,000	432
	23,672

PC 1983—21, January 13, 1983, respecting the designation of least developed developing countries:

	$
Ateliers Aspasie Incorporée (Les), St-Barnabé, Que	19,517

PC 1983—30, January 13, 1983, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company:

	$
George C Doerr Body and Trailer Company, Kitchener, Ont	2,382

PC 1983—189, January 27, 1983, remission of customs duties on certain products:

	$
AMF Canada Limited, Guelph, Ont	150,942
Frame Neckwear Company Limited, Waterloo, Ont	4,516
Kayser Roth Canada Limited, London, Ont	38,711
Monad Sports Limited, Banff, Alta	1,531
RSL Sports Equipment Limited, Calgary, Atla	14,617
Ski and Sport House Calgary Limited, Calgary, Atla	1,406
Remissions of less than $1,000	1,161,553
	1,373,276

PC 1983—448, February 17, 1983, remission of customs duties on linerboard and solid bleached boxboard:

	$
Cie International Papier, Lachine, Que	1,142
CIP Incorporée, Montreal, Que	6,150
CIP Incorporated, Rexdale, Ont	1,029
Crown Forest Industries Limited, Vancouver, BC	5,206
Domtar Packaging Limited, Mississauga, Ont	5,272
Howell Packaging Division of Dover Industries, Burlington, Ont	1,367
MacMillan Bathhurst Incorporated, Winnipeg, Man	13,848
MacMillan Bloedel Packaging Division, Winnipeg, Man	9,428
NFLD Container, St John's, Nfld	9,353
Plastic and Paper Sales Limited, Toronto, Ont	1,079
Société d'Aluminium Reynolds, Montreal, Que	1,196
Somerville Belkin Industries Limited, Winnipeg, Man	9,777
Somerville Belkin Industries, London, Ont	2,799
Remissions of less than $1,000	12,266
	79,912

PC 1983—590, February 24, 1983, remission of customs duty on lamp bulbs for Christmas lighting sets:

	$
Alderbrooke Industries, Toronto, Ont	29,356
Les Produits Electriques Universal, Montreal, Que	115,673
Noma Industries Limited, Toronto, Ont	238,759
Remissions of less than $1,000	985
	384,773

PC 1983—6/652, March 3, 1983, remission of the customs duty, sales and excise taxes paid or payable during the period October 1, 1982 to September 30, 1983, on articles and samples of merchandise temporarily imported for the purpose of being photographed for use in brochures, catalogues and other advertising material for export:

	$
Pringle and Booth Limited, Toronto, Ont	2,488

PC 1983—941, March 31, 1983, remission of customs duty on textured polyester filament yarns:

	$
Celanese Canada Incorporated, Drummondville, Que	47,671

PC 1983—942, March 31, 1983, remission of customs duty and sales tax on satellite signal scramblers and descramblers for use in television and radio broadcasting:

	$
Canadian Satellite Communications Incorporated, Burlington, Ont	19,135

PC 1983—946, March 31, 1983, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Triangle Truck Equipment Limited:

	$
Triangle Truck Equipment Limited, Waterloo, Ont	1,573

PC 1983—947, March 31, 1983, remission of the customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited:

	$
Childs Truck Bodies Limited, Stoney Creek, Ont	3,005
Remissions of less than $1,000	482
	3,487

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

PC 1983—1250, April 28, 1983, remission of customs duty and sales and excise taxes on imported coffins or caskets:

	$
Remissions of less than $1,000	1,256

PC 1983—1438, May 12, 1983, remission of customs duty and sales tax on automobiles, parts and accessories and parts thereof of Aurora Cars Limited:

	$
Aurora Cars Limited, Richmond Hill, Ont	126,205
Jaguar Canada Incorporated, Bramalea, Ont	1,497
Remissions of less than $1,000	206
	127,908

PC 1983—6/1473, May 19, 1983, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

	$
F Jos Lamb Company Limited, Windsor, Ont	27,074
Remissions of less than $1,000	167
	27,241

PC 1983—1499, May 19, 1983, remission of customs duty and sales tax on automobiles of Volkswagen Canada Limited:

	$
Volkswagen Canada Incorporated, Barrie, Ont	3,573,007

PC 1983—5/1519, May 26, 1983, remission of customs duties and taxes paid on machinery and equipment imported by various companies:

	$
Diesel Division General Motors of Canada, London, Ont	2,588

PC 1983—4/1665, June 2, 1983, remission of customs duty paid or payable under Schedule A of the Customs Tariff on helicopter immersion suits, for use during the transport of workers between Canadian ports and oil drilling rigs located offshore:

	$
Safety Offshore Services, St John's, Nfld	20,997

PC 1983—2037, June 30, 1983, remission of customs duty and sales tax on goods imported for use in the ANZCAN Telecommunications System:

	$
Teleglobe Canada, Port Alberni, BC	19,887

PC 1983—2067, July 7, 1983, remission of customs duty and sales tax on automotive machinery and equipment imported into Canada by certain specified companies:

	$
Remissions of less than $1,000	1,504

PC 1983—2333, July 27, 1983, remission of customs duty, sales and excise taxes and excise duties on goods imported by visiting forces personnel:

	$
Mrs Bruce J Ray, Oromocto, NB	1,916
Remissions of less than $1,000	4,065
	5,981

PC 1983—2340, July 27, 1983, remission of customs duty and sales tax on the duty paid or payable by Bastos du Canada Limitée on importations of cigarette filters:

	$
Bastos Limitée, Montreal, Que	55,056

PC 1983—2374, July 27, 1983, remission of the customs duty paid or payable on imported goods detained prior to being released to charitable organizations in Canada:

	$
Can Aide Foundation, Ottawa, Ont	3,721

PC 1983—2485, August 10, 1983, remission of the customs duty and sales tax on television sets imported by Matsushita Industrial Canada Limited:

	$
Matsushita Industrial Canada Limited, Toronto, Ont	250,000

PC 1983—2525, August 10, 1983, provides for the remission of customs duty on spirits, wine or flavoring materials having a spirit content, imported for the purpose of being blended in a distillery with spirits in bond:

	$
Alberta Distillers Limited, Burlington, Ont	640,719
Canadian Mist Distillers Limited, Collingwood, Ont	12,217,140
Corby Distilleries Limited, Corbyville, Ont	491,733
Gilbey Canada Limited, Toronto, Ont	38,201
Hiram Walker and Sons Limited, Windfield, BC	28,128
Hiram Walker and Sons Limited, Windsor, Ont	6,277,568
McGuiness Distillers Limited, Toronto, Ont	4,283,590
Meaghers, Montreal, Que	1,327,249
Melchers, Berthierville, Que	154,501
Melville, Chomedey Laval, Que	28,458
Potter Distilleries Limited, Langley, BC	1,536,985
Rieder Distillery Limited, Grimsby, Ont	561,377
Rumark Rums Canada Limited, Toronto, Ont	801,825
Seagram, La Salle, Que	13,817,226
	42,204,700

PC 1983—2797, September 15, 1983, remission of customs duty and the sales tax on the duty in respect of xenon lighting equipment for use by the Niagara Falls Illumination Board in illuminating the falls at Niagara Falls:

	$
Niagara Parks Commission, Niagara Falls, Ont	2,729

PC 1983—7/2832, September 15, 1983, remission of customs duty paid in respect of the temporary use in Canada of the foreign flag vessel M/V Rimba Balau for one voyage to transport two shunter vessels from Toronto, Ontario to Vancouver, British Columbia:

	$
Federal Commerce and Navigation Limited, Montreal, Que	22,917

PC 1983—2988, September 29, 1983, remission of customs duty on materials and components imported by Bristol Aerospace Limited, Winnipeg, Manitoba, for use in the manufacture of Black Brant Upper Atmosphere Research Vehicles:

	$
Bristol Aerospace Limited, Winnipeg, Man	89,667

PC 1983—2989, September 29, 1983, remission of customs duty and sales tax on automotive machinery and equipment imported into Canada by certain specified companies:

	$
Chrysler Canada Limited, Windsor, Ont	158,146
Long Manufacturing Division of Borg—Warner (Canada) Limited, Oakville, Ont	14,456
Remissions of less than $1,000	429
	173,031

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

PC 1983—3138, October 6, 1983, remission of customs duty and part of the sales tax on official airline guide catalogues imported by Professional Courier Limited, Mississauga, Ontario:

	$
Professional Courier Limited, Mississauga, Ont	101,399

PC 1983—3413, November 3, 1983, remission of customs duty and sales tax on automotive machinery and equipment imported into Canada by certain specified companies:

	$
Chrysler Canada Limited, Windsor, Ont	19,386
F Jos Lamb Company Limited, Windsor, Ont	18,108
Remissions of less than $1,000	805
	38,299

PC 1983—3414, November 3, 1983, remission of customs duty on shade fabrics imported for use in growing horticultural crops:

	$
583149 Ontario Limited, Simcoe, Ont	18,253
Growers Technical Services, Mississauga, Ont	18,218
Remissions of less than $1,000	1,419
	37,890

PC 1983—3532, November 17, 1983, remission of customs duties on certain implants for use in fattening cattle:

	$
Provincial Livestock Supplies Limited, Lethbridge, Alta	3,102
United Co-operative of Ontario, Guelph, Ont	1,920
	5,022

PC 1983—3663, November 24, 1983, remission of customs duty on radio reference commercials and a portion of the sales tax on radio and television reference commercials:

	$
Airdale Traffic Services Limited, Toronto, Ont	4,709
Berverley Briggs, Toronto, Ont	1,705
Berger King Canada Incorporated, Toronto, Ont	10,796
CBC, Toronto, Ont	5,946
Campbell Ewald (Canada) Limited, Toronto, Ont	16,649
Carder Grey Advertising Incorporated, Toronto, Ont	2,681
Carling O'Keefe Limited, Toronto, Ont	2,138
Chartoff Productions, Toronto, Ont	22,508
Cineservice Film Distributors, Toronto, Ont	3,708
Coca-Cola Limited, Toronto, Ont	11,760
Comprehensive Distributors Limited, Toronto, Ont	36,925
Dalton/Fenske and Friends, Toronto, Ont	16,231
D'arcy—MacManus and Musiais, Toronto, Ont	22,790
David Delong Film and Tape Production, Toronto, Ont	4,039
Doyle Dane and Bernbach Advertising, Toronto, Ont	1,458
Epson Canada Limited, Toronto, Ont	1,192
Foote Cone and Belding Advertising Limited, Toronto, Ont	24,097
Forbes Film Service, Toronto, Ont	1,876
Grey Advertising Limited, Toronto, Ont	19,746
Hayhurst Advertising, Toronto, Ont	37,025
Heather Reid and Association, Toronto, Ont	1,430
Home Shoppe Limited The, Toronto, Ont	1,945
K-Tel International, Winnipeg, Man	2,329
Kelloggs—Salada Canada Limited, Toronto,, Ont	52,470
Kert Advertising Limited, Toronto, Ont	1,134
Leo Burnette Company Limited, Toronto, Ont	142,795
Lever Detergents Limited, Toronto, Ont	30,387
MacLaren Advertising, Toronto, Ont	15,529
McBain Advertising Incorporated, Toronto, Ont	12,287
McCann—Erickson Advertising, Toronto, Ont	110,708
McDonalds Restaurant of Canada Limited, Toronto, Ont	4,989
McLaren Advertising, Windsor, Ont	2,884
McWaters—Vanlint and Associates, Toronto, Ont	21,674
Needham Harper Steers of Canada Limited, Toronto, Ont	35,409
Ogilivy and Mather Canada Limited, Toronto, Ont	55,717
Partners Film Company The, Toronto, Ont	6,307
Peac—Media Research Incorporated, Toronto, Ont	2,338
Pepsi Cola Canada Limited, Toronto, Ont	7,519
Planicom PNMD, Montreal, Que	2,472
Procter and Gamble Incorporated, Toronto, Ont	98,600
Ronalds—Reynolds and Company Limited, Toronto, Ont	4,028
SMW Advertising, Toronto, Ont	1,069
SSC and B Lintas Incorporated, Toronto, Ont	1,316
Scali McCabe Sloves (Canada) Limited Toronto, Ont	26,773
Scollard Production, Toronto, Ont	4,527
Ted Bates Advertising Incorporated, Toronto, Ont	48,124
Thompson J Walter Company, Toronto, Ont	51,136
Vickers and Benson Limited, Toronto, Ont	4,279
Remissions of less than $1,000	30,362
	1,028,516

PC 1983—4010, December 15, 1983, remission of customs duties and sales tax on automotive machinery and equipment imported into Canada by certain specified companies:

	$
Bombardier Incorporated, Valcourt, Que	181,440

PC 1984—52, January 11, 1984, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof Wiltsie Truck Bodies Limited:

	$
Wiltsie Truck Bodies, Aylmer, Ont	2,634

PC 1984—53, January 23, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Fontaine (1979) Limitée:

	$
Les Carrosseries Fontaine Limitée, Cowansville, Que	1,987
Les Equipements Twin, Montreal, Que	13,991
Montreal Refer Service, Montreal, Que	8,980
	24,958

PC 1984—54, January 11, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Western Utilities Equipment Company Limited:

	$
Remissions of less than $1,000	2,083

PC 1984—55, January 11, 1984, authorized remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

	$
Tri-Way Machine Limited, Windsor, Ont	1,880
Valiant Machine and Tool Incorporated, Windsor, Ont	4,774
	6,654

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Continued*

PC 1984—233, January 26, 1984, authorized remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

	$
F Jos Lamb Company Canada Limited, Windsor, Ont	50,793
Remissions of less than $1,000	606
	51,399

PC 1984—3/680, February 23, 1984, remission of the customs duty on downhill ski boots and parts or materials for use in the manufacture of downhill ski boots:

	$
Esprit Sports Division Warrington Limited, Mississauga, Ont	42,459
Gamebridge Incorporated, St-Jérôme, Que	29,372
	71,831

PC 1984—754, March 8, 1984, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

	$
Newcor Canada Limited, Windsor, Ont	9,082

PC 1984—860, March 15, 1984, remission of customs duty on polypropylene filament yarns:

	$
Spinto Limitée, Granby, Que	32,707

PC 1984—867, March 15, 1984, remission of customs duty, excise taxes and sales tax on goods imported for meetings in Canada of foreign organizations in substitution therefore:

	$
MM Roper Sales Corporation, Kankakee, USA	1,130
The Nucleus Incorporated, Toronto, Ont	3,662
Remissions of less than $1,000	323,523
	328,315

PC 1984—6/918, March 15, 1984, remission of the customs duty and a portion of the sales tax paid on specified importations of shop towels by Northern Commercial Corporation:

	$
Northern Commercial Corporation, Montreal, Que	8,474

PC 1984—965, March 22, 1984, remission of customs duty and sales tax on laminated glass dinnerware:

	$
Cassidy Limited, Montreal, Que	4,829
Corning Canada Incorporated, Toronto, Ont	658,411
Remissions of less than $1,000	632
	663,872

PC 1984—1148, April 5, 1984, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

	$
Chrysler Canada Limited, Windsor, Ont	48,769
Hull Thomson Limited, Windsor, Ont	11,636
	60,405

PC 1984—1149, April 5, 1984, remission of customs duty on certain vegetables imported for processing:

	$
Berryland Canning Company Limited, Haney, BC	38,093
Campbell Soup Company Limited, Toronto, Ont	18,366
Canadian Canners Limited, Hamilton, Ont	9,056
Fraser Valley Frosted Foods, Chilliwack, BC	12,416
Girard Incorporated, St-Césaire, Que	1,664
H J Heinz Company of Canada Limited, Leamington, Ont	112,638
Hunt—Wesson Division Morton Simon Canada Limited, Tilbury, Ont	68,880
Prime Foods Limited, Cottam, Ont	12,035
Strub Brothers Limited, Dundas, Ont	11,121
Snyder and Sons Limited, Bedford, Que	17,652
Sun Brite Canning Limited, Ruthven, Ont	5,582
Thomas Canning Company, Maidstone, Ont	22,404
Topaz Company, St Thomas, Ont	13,800
	343,707

PC 1984—9/1369, to remit to Hawker Siddeley Canada Incorporated, the sum of $2,080,000 which represents a portion of the customs duty paid on goods used in the manufacture of subway cars for the Toronto Transit Commission on condition that a claim for remission is made to the Minister of National Revenue prior to June 30, 1984:

	$
Hawker Siddeley Canada Incorporated, Toronto, Ont	2,080,000

PC 1984—1544, May 10, 1984, to amend the Television Chassis and Components remission order made by Order in Council, PC 1979—3494:

	$
Itachi (HSC) Canada Incorporated, Pointe-Claire, Que	304,519
Proconic Electronics Limited, Vancouver, BC	134,006
	438,525

PC 1984—1559, May 10, 1984, remission of customs duty and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of International Harvester Canada Limited:

	$
International Harvester Canada Limited, Hamilton, Ont	21,083,074

PC 1984—1759, May 24, 1984, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

	$
Budd Canada Incorporated, Kitchener, Ont	67,064
General Motors of Canada Limited, Windsor, Ont	37,557
Geophysical Service Incorporated, Richmond Hill, Ont	16,943
Teledyne Precision Canada, Rexdale, Ont	23,956
	145,520

PC 1984—1760, May 24, 1984, remission of duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

	$
General Motors of Canada Limited, Windsor, Ont	123,699
Fabricated Steel Products Limited, Windsor, Ont	1,981

NATIONAL REVENUE—
CUSTOMS AND EXCISE—*Continued*

	$
National Auto Radiator Company Limited, Windsor, Ont	1,381
Remissions of less than $1,000	725
	127,786

PC 1984—2048, June 14, 1984, remission of customs duty on chemicals and photomasks used in the production of semiconductor devices imported by Mitel Corporation:

Mitel Corporation, Montreal, Que	1,483
Remissions of less than $1,000	268
	1,751

PC 1984—2051, June 14, 1984, remission of customs duty and sales and excise taxes on boats and related equipment imported into Canada by Canadian residents for training purposes for the Transat Tag Quebec-Saint Malo and Le Challenge Labatt Canada race:

M Yvon Dufeur, Ste-Foy, Que	73,901
René Gauthier, Quebec, Que	204,820
Remissions of less than $1,000	79
	278,800

PC 1984—2/2311, June 28, 1984, remission of customs duty on certain playing card stock imported by or on behalf of Estrie Graphics Incorporated, Sherbrooke, Quebec:

Graphique Estrie Incorporée, Sherbrooke, Que	13,759

PC 1984—3/2311, June 28, 1984, to remit the customs duty, up to an aggregate amount not exceeding $110,000 paid or payable under Schedule A of the Customs Tariff on plant equipment imported during the calendar year 1983, 1984 and 1985 for use by Composite Technology (Canada) Limited in the aircraft components repair and testing facilities at its plant at Winnipeg, Manitoba:

Composite Technology (Canada) Limited, Winnipeg, Man	64,965

PC 1984—2331, June 28, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of SMI Industries Canada Limited:

SMI Industries Canada Limited, Bathurst, NB	12,162
SMI Industries Canada Limitée, Ste-Foy, Que	6,142
SMI Industries, Montreal, Que	952
Remissions of less than $1,000	151
	19,407

PC 1984—2332, June 28, 1984, remission of customs duty and sales tax on automobiles, parts and accessories and parts thereof of Bombardier Incorporated, Logistic Equipment Division:

Arrow/Cesco Electronics Limited, Montreal, Que	5,116
Bombardier Incorporated, Montreal, Que	1,152
Remissions of less than $1,000	68
	6,336

PC 1984—2508, July 12, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Peabody Myers (Canada), division of Peabody International Canada Limited:

	$
Peabody—Myers Sunvac Division, Laval, Que	4,826
Peabody Solid Waste of Canada, Laval, Que	8,491
	13,317

PC 1984—2509, July 12, 1984, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée:

Carrosserie Parco Incorporée, Laval, Que	11,026

PC 1984—2813, April 8, 1984, to amend the Cattle Implant Remission order made by OIC PC 1982—1717 of 10th June 1982, in accordance with the schedule hereto:

Canada Packers Company, St-Hyacinthe, Que	2,276

PC 1984—5/2816, August 8, 1984, to remit the duty paid or payable on the MV Cicero, a roll-on/roll-off trailer and container ship owned by Fednay Limited:

Burnett Steamship Company Limited, Montreal, Que	2,000,000
Quantetics Corporation, Ottawa, Ont	966,979
	2,966,979

PC 1984—2826, August 8, 1984, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain companies:

Chrysler Canada Limited, Windsor, Ont	3,065
NETP Limited, Niagara Falls, Ont	3,500
Remissions of less than $1,000	324
	6,889

PC 1984—3103, August 31, 1984, remission of customs duty on imports of unmanufactured flue-cured tobacco:

Benson and Hedges (Canada) Incorporated, Tillsonburg, Ont	135,878

PC 1984—3114, August 31, 1984, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

Chrysler Canada Limited, Windsor, Ont	20,640
Remissions of less than $1,000	787
	21,427

PC 1984—3798, November 29, 1984, remission of customs duty and sales tax on goods imported in connection with the acquisition by the Government of Canada of Armoured Vehicles General Purpose and defence supplies associated therewith:

Canadian Arsenals Limited, Le Gardeur, Que	37,706
Diesel Division GM of Canada Limited, London, Ont	15,312
Michelin Tires (Canada) Limited, St-Laurent, Que	48,706
Remissions of less than $1,000	2,051
	103,775

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

PC 1984—3799, November 29, 1984, remission of the customs duty paid or payable on the sailing vessel, "Elinor":

	$
Fondation Boscoville, Montreal, Que	67,450

PC 1984—5/3853, November 29, 1984, to remit the customs duty paid under Cobourg, Ontario, Entry No. H103891 of February 20, 1984, on 10,058 two litre cans for use in packaging maple syrup:

Curle's Maple Products, Toronto, Ont	1,565

PC 1984—4091, December 20, 1984, the remission of a portion of the customs duty and sales tax paid on Hand Held Electronic Computer Games imported by Tandy Electronics Limited:

A and A Canada Division of Tandy Electronics, Vancouver, BC	147,899

PC 1985—72, January 17, 1985, the remission of customs duty on potatoes imported for use in the manufacture of potato chips:

Humpty Dumpty Foods Limited, Hartland, NB	2,746
Humpty Dumpty, Montreal, Que	19,353
Laurentide Potato Chips, Montreal, Que	5,069
Old Dutch Foods Limited, Winnipeg, Man	42,931
	70,099

PC 1985—2/150, January 1, 1985, remission of customs duty and part of the sales tax on a fabric roof imported for the Lindsay Park Aquatic Centre and Fieldhouse, Calgary, Alberta:

Birdair Structures, Calgary, Alta	297,476

PC 1985—275, January 31, 1985, remission of customs duty on certain quantities of canned pork imported from the People's Republic of China by the Hingchong Trading Corporation:

Hingchong Trading Corporation, Toronto, Ont	1,722

PC 1985—277, January 31, 1985, remission of the customs duty and the sales tax on computer carrier media:

Candle Corporation, Montreal, Que	5,649
Fiducie du Quebec, Montreal, Que	1,275
Government of Alberta, Calgary, Alta	1,239
Krug Furniture Incorporated, Kitchener, Ont	1,393
Sûreté du Québec, Montreal, Que	1,308
Via Rail Canada, Montreal, Que	1,572
WT Electronic Retail Solution Incorporated, Calgary, Alta	1,430
Remissions of less than $1,000	61,356
	75,222

PC 1985—362, February 7, 1985, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

Volkswagen Canada Incorporated, Barrie, Ont	80,516

PC 1985—364, February 7, 1985, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

	$
Geophysical Services Incorporated, Richmond Hill, Ont	7,296
Lear Siegler Industries Limited, Kitchener, Ont	61,094
	68,390

PC 1985—365, February 7, 1985, remission of customs duty and sales tax on machinery and equipment for the production of original parts and accessories for automobiles imported into Canada by certain specified companies:

Beckers Lay Tech Incorporated, Kitchener, Ont	5,803
Chrysler Canada Limited, Windsor, Ont	140,419
General Motors of Canada Limited, Windsor, Ont	68,457
Geophysical Services Incorporated, Richmond Hill, Ont	6,484
Remissions of less than $1,000	595
	221,758

PC 1985—5/872, March 14, 1985, remission of sales tax on poppies and wreathes produced and sold during the period April 1, 1980 to March 31, 1984:

Vetcraft Shops, Charlottetown, PEI	376,928
Total Customs and Excise	***850,115,240***

Other remissions were granted as follows:

PC 1945—88/2969, April 25, 1945, remission of excise taxes paid or payable by the Governor General.

PC 1954—26/1904, December 8, 1954, remission granted to members of NATO on automobiles purchased in Canada.

PC 1955—1/350, March 12, 1955, goods imported into Canada solely and exclusively for the construction, maintenance and operation of project Dew Line.

PC 1966—545, March 23, 1966, remission of excise taxes on Canadian engines returned to Canada after having been exported for repair purposes.

PC 1970—1835, October 21, 1970, provided under prescribed conditions with respect to Canadian articles exported and re-imported for the remission of all or part of the customs duties and excise taxes payable in excess of the amounts properly assessed on the cost of repairs made processing or equipment added outside of Canada.

PC 1972—583, March 28, 1972, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof.

PC 1972—1244, June 6, 1972, remission of customs duties and excise taxes on certain goods imported through customs postal branches.

PC 1973—228, January 30, 1973, remission of sales tax on domestically manufactured aircraft used for demonstration to prospective customers.

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE—CUSTOMS AND EXCISE—*Continued*

$

PC 1973—745, March 27, 1973, remission of customs duties and excise taxes in respect of the temporary entry of specified articles imported for the special uses set forth in Schedule "A" of the order.

PC 1973—2529, August 21, 1973, remission of customs duties and excise taxes on goods for use in cases of emergency.

PC 1974—1/1188, May 30, 1974, remission of the customs duties paid or payable on nylon staple fibres for use in the manufacture of moulded car mats to be supplied as original equipment parts to the Canadian automobile manufacturers.

PC 1974—2246, October 8, 1974, remission of excise taxes payable by diplomats and others representing another country.

PC 1974—2522, November 19, 1974, remission of customs duty and excise taxes paid or payable on certain kinds of advertising material.

PC 1974—2523, November 19, 1974, remission of customs duties and excise taxes paid or payable on commercial samples temporarily imported for exhibition or demonstration.

PC 1975—287, February 11, 1975, partial remission of sales tax on aircraft temporarily exported from Canada in fulfillment of a contract for commercial air service.

PC 1975—1973, August 27, 1975, remission of customs duties paid or payable on various types of railway rolling stock entering Canada for use in international service (railway rolling stock departmental service remission order No 2).

PC 1976—17/3066, December 9, 1976, remission of air transportation tax paid or payable in accordance with Part II of the Excise Tax Act with respect to the transportation of United States personnel to or from the joint Canada, United States defence project "Dew Line" for the purpose of its construction, maintenance or operation.

PC 1977—1682, June 16, 1977, remission of customs duties and excise taxes on the importation of household goods by a seasonal resident.

PC 1978—763, March 16, 1978, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof.

PC 1978—1724, May 25, 1978, remission of customs duty on specified commercial vehicles, parts and accessories and parts thereof.

PC 1978—2023, June 22, 1978, remission of customs duties and excise taxes on vehicles and baggage temporarily imported by non-residents.

PC 1978—2963, September 27, 1978, remission of sales and excise taxes on motor vehicles purchased or imported by diplomatic and other representatives of foreign countries without payment of sales and excise taxes and after two years diverted to taxable use.

$

PC 1978—3279, October 26, 1978, remission of penalty of less than $10 in respect of late payment of tax imposed under Part III, IV or V of the Excise Tax Act.

PC 1980—875, April 3, 1980, remission of customs duty on certain goods used in the production of components for certain aircraft.

PC 1981—488, February 26, 1981, remission of customs duty and sales taxes on ballet shoes.

PC 1981—1955, July 16, 1981, remission of customs duty and sales tax on specified commercial vehicles, parts and accessories and parts thereof.

PC 1982—197, January 21, 1982, remission of duties, sales and excise taxes on certain imported goods transported into Canada by courier services.

PC 1982—5/1702, June 3, 1982, remission of customs duties paid or payable on three electronic power conditioning units manufactured by GEC rectifiers of Stafford, England, imported by Urban Transportation Development Corporation Limited for use in rapid transit vehicles.

PC 1982—2622, September 3, 1982, remission of fifty per cent of the sales tax paid or payable on certain retail scales capable of being converted to metric, imported or sold during the period beginning July 1, 1981 and ending December 31, 1983.

PC 1983—1436, May 12, 1983, remission of customs duty on certain fruits and vegetables imported for processing.

PC 1983—1437, May 12, 1983, remission of customs duty on replacement dielectric fluids for transformers.

PC 1983—1439, May 12, 1983, remission of customs duty and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries.

PC 1983—2335, July 27, 1983, remission of customs duty paid or payable under Schedule A to the Customs Tariff on computer generated mailing lists imported during the period commencing on February 14, 1972 and ending on June 30, 1985.

PC 1983—3769, November 30, 1983, remission of customs duty and sales and excise taxes on certain goods imported into or purchased in Canada in connection with the 1986 World Exposition on Transportation.

PC 1983—3776, November 30, 1983, remission of air transportation tax on transportation beginning and ending outside Canada that does not include an intermediate stop in Canada other than a transfer stop or a technical landing.

PC 1984—3119, August 31, 1984, remission of sales tax paid or payable on certain snowshoes manufactured or produced in Canada and sold during the period beginning February 13, 1984 and ending December 31, 1984.

Remissions of tax, fee or penalty—*Continued*

NATIONAL REVENUE— CUSTOMS AND EXCISE—*Concluded*

PC 1984—3685, November 15, 1984, remission of customs duty, sales and excise taxes on certain articles imported by Pringle and Booth Limited.

PC 1985—85, January 17, 1985, remission of the sales and excise taxes paid or payable on the amount of anti-dumping or countervailing duty included in the duty paid value of goods imported into Canada.

TAXATION

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Remissions of income tax:

Barbeau, Gisèle
Preville Lumber Products Inc 3,941

PC 1985—6/538 dated February 14, 1985, authorizes the remission of $1,287, $1,417 and $1,237 for the 1969, 1970 and 1971 taxation years respectively to Gisèle Barbeau.

PC 1985—5/538 dated February 14, 1985, authorizes the remission of $898 for the 1970 taxation year to Preville Lumber Products Inc.

Preville Lumber Products Inc was audited for the 1968 to 1971 taxation years. The company was declared to be a personal corporation because the source of the income was entirely investments. All income was declared to be income of Mr Camille Barbeau and all expenses disallowed. These expenses included wages to his wife, Mrs Gisèle Barbeau. Reassessments were issued for 1968 to increase the income of Mr Camille Barbeau and decrease the assessments for Preville Lumber Products Inc and Mrs Gisèle Barbeau. Mr Barbeau appealed the decision and the Federal Court denied his appeal on November 2, 1981.

Reassessments were never processed for Mrs Barbeau and Preville Lumber Products Inc for the years 1969 to 1971. As the same income was assessed in the hands of two or more taxpayers, the remissions are granted.

Béique, Jacqueline 8,398

PC 1985—7/711 dated March 7, 1985, authorized the remission of $1,698, $1,571, $533, $2,284 and $2,312 plus relevant interest for the 1972, 1973, 1974, 1977 and 1978 taxation years respectively.

Half of the income of the taxpayer's late husband was declared by him and half by his wife on the basis that they were entitled to do so because of the community of property that existed between them. His 1972 to 1979 returns were reassessed to include that portion of his income reported by his wife. Her 1975 and 1976 returns were also reassessed to delete the income for those years only.

As the 1972, 1973, 1974, 1977 and 1978 returns are now statute-barred, the remission was granted because of double taxation.

Chevron Standard Limited 15,000,000

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PC 1984—1758 dated May 24, 1984, authorized the remission of $90 million to Chevron Standard Limited in respect of the 1975 to 1982 taxation years. The Order is conditional upon Chevron Standard Limited discontinuing all outstanding actions in the Federal Court of Canada, withdrawing all notices of objection and refraining from commencing any court actions claiming a reduction in taxes payable by reason of:

(1) the non-inclusion or deduction of provincial royalties, the petroleum and gas revenue tax, or the proceeds of disposition deemed received under Section 69(6) of the Act, and

(2) the non-application of the special tax on corporations under Part XIV of the Act.

In addition Chevron Standard Limited must provide to Revenue Canada, Taxation a written designation that Chevron Resources Limited receive the amounts remitted.

The remission is to be satisfied by permitting Chevron Canada Resources Limited to reduce taxes otherwise payable for 1983 and subsequent by an amount equal to the lesser of $15 million or the tax otherwise payable by it until the full $90 million is utilized. Should the full $90 million not be remitted by 1988 the outstanding balance will be paid during the 1989 taxation year to Chevron Canada Resources Limited. For greater certainty no part of the remission amount is to be considered as interest and no taxes including withholding taxes, Part XIV tax, interest, or penalties shall be imposed upon Chevron Standard Limited or Chevron Canada Resources Limited by reason only of the remission.

Dominion Engineering Works Ltd 91,363

PC 1984—1/3714 dated November 15, 1984, remits income tax in the amount of $91,363 plus relevant interest payable for the 1977 taxation year.

A reassessment for 1977 disallowed the manufacturing and processing tax credit on the grounds that the income involved was Canadian investment income. As this reassessment was against Head Office Policy, the remission was approved.

Doran, John B 1,101

PC 1985—1/151 dated January 15, 1985, authorized the remission of $1,101 for the 1978 taxation year. The taxpayer in 1981 was certified legally incompetent as a result of an accident. Mrs Doran was appointed curatrice for her husband. In 1983 after a robbery at their residence Mrs Doran determined that income tax returns for her husband and for herself were not filed and as a result he had lost his entitlement to a refund due to the requirement that refund claims be made within four years. The remission was approved for humanitarian reasons because of the financial burden on the family.

Hamilton Brothers Oil and Gas Corporation 10,786,620

PC 1985—703 dated March 7, 1985, authorized the remission of $675,670, $2,220,049, $955,119,

NATIONAL REVENUE—TAXATION—*Continued*

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$2,191,065, $3,152,781 and $1,591,936 plus any interest or penalty for the taxation years 1974, 1975, 1976, 1977, 1978 and 1979 respectively.

On condition that the taxpayer withdraws all further litigation, the non-inclusion of income under subsection 69(6) and the non-application of the special tax under Part XIV of the Income Tax Act is allowed. The remission is conditional on the balance of tax owing being paid as outlined in an agreed upon schedule.

Hudson's Bay Oil and Gas Company Remission Order

PC 1985—343 dated February 5, 1985, authorized the remission for the period ending after 1981 and before 1984, the amount of income tax payable under Part I exceeds the amount of tax that would be payable if any outlay or expense incurred by Dome Energy before January 1, 1985 and related to the acquisition of capital stock of Hudson's Bay Oil and Gas Company is allowed.

A remission is also granted for each year after 1983 and before 1991, the amount of tax, interest and penalties payable which exceeds the amount of tax, interest and penalties payable which is related to the acquisition of the capital stock by Dome Energy.

Isolated Posts Housing and Travel Assistance Benefits Remission Order

PC 1984—3792 dated November 29, 1984, authorized the remission of income tax on housing benefits and travel assistance benefits received or enjoyed by employees at isolated posts in the 1983, 1984, and 1985 taxation years.

Isolated Posts Benefits and Allowances Remission Order, Amendment

PC 1984—3791 dated November 29, 1984, this amendment extends the application of PC 1980—1717 June 26, 1980 to the 1983, 1984 and 1985 taxation years.

Jones, Gwellyn 2,864

PC 1985—2/247 dated January 24, 1985, remits income tax, penalties, and relevant interest for 1974, 1975, and 1976.

On December 13, 1977 the taxpayer was assessed on apparent unreported wages. In addition 163(2) penalties were assessed. The request for a two month extension to submit additional information was denied. When the Department sent a collection notice in 1980 the taxpayer advised the taxes were paid on these amounts when earned.

The Department replied that notice of objection had not been received within 90 days of reassessment. The taxpayer advised that he had contacted the district office upon receipt of the notices of reassessment and that constitued a notice of objection as far as he was concerned.

The taxpayer provided documentation which indicated the reassessments contained some errors. In view of the Departmental error and that he did indirectly object to the reassessments a remission was granted.

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Lafond & Frères Auto Inc 8,275

PC 1984—2/3471 dated October 25, 1984, authorized the remission of 1978 Income Tax and interest.

As a result of an audit the taxpayer and its shareholders were reassessed. The Department of Justice agreed to a debt settlement and the shareholders paid their portion of the debt. The taxpayer did not understand that pursuant to the settlement an amount was owing by the company and the shareholders. Since a Consent to Judgement had been filed with the Court, the taxpayer was precluded from raising further argument in this matter. A remission was recommended as the shareholders and corporation are in severe financial difficulty and bankrutcy would be imminent if the tax liability was not extinguished.

Liberian Iron Ore Limited Remission Order

PC 1984—3527 dated November 1, 1984, remits for the 1976 and subsequent taxation years income tax payable arising as a result of the redemption of Series C Preferred Shares of the capital stock of Liberian American—Swedish Minerals Company owned and acquired in exchange for certain debentures. The tax to be remitted is equal to the amount, which would have been payable if the signed Canada—Liberian Tax Convention had been ratified.

Ocic, Zeljko 1,678

PC 1984—2/3375 dated October 18, 1984, authorized the remission of tax and interest for 1975, 1976 and 1977. The taxpayer filed for 1976 to 1977 as being self-employed. The 1974 return was reassessed to disallow expenses claimed and treat the taxpayer has being an employee. Subsequent to this 1975 and 1976 were reassessed but self-employment income was not adjusted to a calendar year basis which resulted in double taxation. Because of departmental error as well as the effort made by the taxpayer to correct the matter, a remission was granted.

Pechiney Quebec Inc

PC 1984—3581 dated November 1, 1984, authorized the remission of non-resident tax paid on interest payable to eight non-resident French Banks in relation to project loans taken to finance the aluminium smelter project at Bécancour, Quebec.

Quebec Forward Averaged Income 1982 Tax Remission Order

PC 1984—2894 dated August 23, 1984, provides for the remission of income tax in respect of forward averaged income earned in the Province of Quebec in 1982.

Regimbald, Maurice 2,982

Remissions of tax, fee or penalty—*Concluded*

NATIONAL REVENUE—TAXATION—*Concluded*

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PC 1984—9/1630 dated May 10, 1984, authorized the remission of $1,580 tax payable, penalty of $41, and interest of $1,361 in respect of the 1973 taxation year.

In 1976 the taxpayer was assessed to include $10,918 in 1973 income pursuant to a T4A Slip. The notice of assessment was returned as undeliverable. In 1979 the taxpayer submitted an affidavit that he never worked for the payor. The payor had no records for 1973 and cannot confirm the payment. The remission was granted as the taxpayer lived partly on welfare in 1978 and 1979, his income is low, enforcement of the reassessment would cause undue hardship, and the payor cannot confirm the alleged payment.

Ronaldo Ouellet Ltée 12,858

PC 1984—2/2684 dated July 25, 1984, authorized the remission of income tax and interest to the extent of $12,858 for the taxation years 1976 and 1977.

In 1980 the taxpayer was reassessed to disallow expenses on the basis of information received from the Province of Quebec. When Quebec subsequently reversed these assessments it was too late for the taxpayer to file an objection or to obtain an extension.

Since the assessments were erroneous and could not be corrected within the required time, a remission was granted.

Simon, Barbara 1,226

PC 1984—8/1630 dated May 10, 1984, authorized the remission of $1,226 income tax in respect of 1975 and 1976.

The remission was granted as the department neglected to make adjustments for the married exemption and to allow additional medical expenses for these years. A hardship situation exists due to her late husband's financial difficulties and her own modest income.

Townsend, Estate of Mrs Louise P 2,287

PC 1985—9/1041 dated March 28, 1985, authorized the remission of $2,287 late filing penalty in respect of the 1980 taxation year.

The Townsend family resided in Pennsylvania and owned a summer vacation home in Ontario. Mrs Townsend inherited the home from her husband. On her death, there was considerable confusion as to whether there was any consequential capital gains tax with regard to the summer vacation home and as a result, there was a delay in filing returns. The confusion arose with regard to the Canada-US Tax Treaty. It was finally decided that the Treaty offered no protection in the case of deemed dispositions.

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Since the delay in filing returns was due in part to misleading information provided by Revenue officials, a remission of the late-filing penalty was approved.

Woods, Edmund James 2,986

PC 1985—8/711 dated March 7, 1985, authorized the remission of $522 and $2,464 for the 1977 and 1978 taxation years respectively.

The taxpayer, a Winnipeg fireman, suffered a heart attack in 1977. He was initially denied workmen's compensation but received his fireman's pay until May, 1979. In 1984, he was finally awarded compensation. In the years in question, his pay was taxable but the compensation was not. Since the City of Winnipeg is a self-insured employer and the taxpayer had received his pay, the City merely kept the compensation eventually awarded.

Because the taxpayer paid more income tax than would have been payable had the compensation awarded not been unduly delayed, a remission of the extra tax in 1977 and 1978, now statute-barred, was approved.

Remissions of less than $1,000	4,137
Total Taxation	*25,930,716*
Total National Revenue	876,045,956

SECRETARY OF STATE

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Fees ordinarily payable for applications for proof of Canadian Citizenship filed by a person who has been invited by a Club or Organization to take part in a ceremony for the promotion of citizenship:

Remissions of less than $1,000	996
Total Secretary of State	996

Debts, obligations and claims written off or forgiven

Note: this information is required by Section 18(6) of the Financial Administration Act. The type of accounts and the type of deletions are indicated by the following codes:

Account	Deletion	Code
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Asset accounts	Write-off	C
Asset accounts	Forgiveness	D

		Ministerial authority		Treasury Board authority		Parliamentary authority			Total	
	Code[1]	Number	Amount	Number	Amount	Vote number	Number	Amount	Number	Amount
			$		$			$		$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Canadian Arctic Producers Co-operative Limited	C					21c, 1984-85	3	406,465	3	406,465
Eskimo loan fund (interest)	B	2	19,853[2]						2	19,853
Indian housing assistance	D					L51a, 1966-67	657	688,630	657	688,630
LABOUR—										
Canada Mortgage and Housing Corporation	D					26b, 1984-85	1	307,600,000	1	307,600,000
NATIONAL HEALTH AND WELFARE—										
Canadian Sports Pool Corporation	D					49b, 1984-85	1	20,000,000	1	20,000,000
NATIONAL REVENUE—										
Customs and Excise	A	2,538	11,264,710						2,538	11,264,710
Taxation	A	13,034	40,624,194						13,034	40,624,194
PARLIAMENT—										
House of Commons	A	244	111,313						244	111,313
SCIENCE AND TECHNOLOGY—										
National Research Council of Canada	A	43	22,833						43	22,833
SOLICITOR GENERAL—										
Correctional Service	A	12	1,590						12	1,590
Parolees	D					L103b, 1968-69	442	10,484[3]	442	10,484
		15,873	52,044,493				1,104	328,705,579	16,977	380,750,072

[1] See introductory paragraph above.

[2] Interest of $19,853 forgiven pursuant to Vote 546, Appropriation Act No. 3, 1953 as amended.

[3] Vote L103b, Appropriation Act No. 1, 1969 authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances not repaid, accounted for or recovered

Note: this information is required by Section 31(3) of the Financial Administration Act.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1985		Advances settled in April 1985		Advances outstanding as at April 30, 1985*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
AGRICULTURE—						
Department	1,072	1,505,039	1,021	1,486,779	51	18,260
COMMUNICATIONS—						
Department	409	287,363	403	286,244	6	1,119
Canadian Radio-television and Telecommunications Commission	85	62,406	83	61,966	2	440
National Film Board	227	167,642	121	52,074	106	115,568
National Library	11	9,928	11	9,928		
National Museums of Canada	156	169,939	133	131,984	23	37,955
Public Archives	34	19,646	32	17,601	2	2,045
	922	*716,924*	*783*	*559,797*	*139*	*157,127*
CONSUMER AND CORPORATE AFFAIRS—						
Department	965	393,216	874	344,787	91	48,429
Restrictive Trade Practices Commission	5	1,700	1	500	4	1,200
	970	*394,916*	*875*	*345,287*	*95*	*49,629*
EMPLOYMENT AND IMMIGRATION—						
Department	5,938	6,011,780	5,608	5,932,633	330	79,147
Immigration Appeal Board	16	11,765	16	11,765		
	5,954	*6,023,545*	*5,624*	*5,944,398*	*330*	*79,147*
ENERGY, MINES AND RESOURCES—						
Department	625	462,975	557	426,600	68	36,375
Atomic Energy Control Board	97	39,334	97	39,334		
National Energy Board	81	53,400	81	53,400		
	803	*555,709*	*735*	*519,334*	*68*	*36,375*
ENVIRONMENT—						
Department	2,010	971,330	1,860	911,882	150	59,448
EXTERNAL AFFAIRS—						
Department	2,608	8,444,539	708	5,328,338	1,900	3,116,201
Canadian International Development Agency	262	464,033	214	412,747	48	51,286
	2,870	*8,908,572*	*922*	*5,741,085*	*1,948*	*3,167,487*
FINANCE—						
Department	402	152,670	311	120,110	91	32,560
Auditor General	177	175,595	175	174,125	2	1,470
Insurance	26	18,150	17	8,450	9	9,700
	605	*346,415*	*503*	*302,685*	*102*	*43,730*
FISHERIES AND OCEANS—						
Department	1,702	801,190	1,665	791,619	37	9,571
GOVERNOR GENERAL	14	9,859	14	9,859		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	1,287	576,303	1,233	560,247	54	16,056
JUSTICE—						
Department	305	79,243	218	52,978	87	26,265
Canadian Human Rights Commission	1	650	1	650		
Commissioner for Federal Judicial Affairs	46	39,275	21	19,175	25	20,100
Offices of the Information and Privacy Commissioners of Canada	5	2,662	5	2,662		
Supreme Court of Canada	2	520	2	520		
Tax Court of Canada	4	900	3	600	1	300
	363	*123,250*	*250*	*76,585*	*113*	*46,665*
LABOUR—						
Department	84	58,459	67	44,178	17	14,281
Canada Labour Relations Board	16	6,975	16	6,975		
Canadian Centre for Occupational Health and Safety	10	12,937	4	2,659	6	10,278
	110	*78,371*	*87*	*53,812*	*23*	*24,559*
NATIONAL HEALTH AND WELFARE—						
Department	1,256	601,061	1,208	583,799	48	17,262
Medical Research Council	8	1,408	8	1,408		
	1,264	*602,469*	*1,216*	*585,207*	*48*	*17,262*
NATIONAL REVENUE—						
Customs and Excise	1,203	598,632	1,178	591,926	25	6,706
Taxation	1,529	1,019,773	1,244	824,700	285	195,073
	2,732	*1,618,405*	*2,422*	*1,416,626*	*310*	*201,779*

Accountable advances not repaid, accounted for or recovered—*Continued*

Summary of outstanding accountable advances—*Concluded*

Department and agency	Advances outstanding as at March 31, 1985		Advances settled in April 1985		Advances outstanding as at April 30, 1985*	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
PARLIAMENT—						
House of Commons	31	25,379	31	25,379		
PRIVY COUNCIL—						
Department	162	104,645	160	104,145	2	500
Canadian Intergovernmental Conference Secretariat	15	5,549	13	5,442	2	107
Commissioner of Official Languages	8	4,125	8	4,125		
Economic Council of Canada	8	2,765	8	2,765		
Public Service Staff Relations Board	27	7,398	27	7,398		
	220	*124,482*	*216*	*123,875*	*4*	*607*
PUBLIC WORKS—						
Department	684	331,931	616	311,085	68	20,846
REGIONAL INDUSTRIAL EXPANSION—						
Department	816	467,722	594	289,571	222	178,151
Foreign Investment Review Agency	3	3,605	2	2,892	1	713
	819	*471,327*	*596*	*292,463*	*223*	*178,864*
SCIENCE AND TECHNOLOGY—						
Ministry of State	15	4,926	12	4,446	3	480
National Research Council of Canada	519	350,967	505	343,984	14	6,983
Natural Sciences and Engineering Research Council	39	10,339	39	10,339		
Science Council of Canada	10	5,919	10	5,919		
	583	*372,151*	*566*	*364,688*	*17*	*7,463*
SECRETARY OF STATE—						
Department	681	264,204	635	246,865	46	17,339
Public Service Commission	265	154,910	184	93,657	81	61,253
Social Sciences and Humanities Research Council	7	18,100	7	18,100		
	953	*437,214*	*826*	*358,622*	*127*	*78,592*
SOLICITOR GENERAL—						
Department	157	87,045	85	48,211	72	38,834
Correctional Service	1,129	452,267	1,038	429,258	91	23,009
National Parole Board	70	36,261	65	34,029	5	2,232
Royal Canadian Mounted Police	17	3,650,112	17	3,650,112		
	1,373	*4,225,685*	*1,205*	*4,161,610*	*168*	*64,075*
SUPPLY AND SERVICES—						
Department—						
Services Program	207	188,343	207	188,343		
Supply Program	603	377,980	511	288,190	92	89,790
Statistics Canada	236	124,880	235	124,630	1	250
	1,046	*691,203*	*953*	*601,163*	*93*	*90,040*
TRANSPORT—						
Department	5,584	2,627,388	5,521	2,603,212	63	24,176
Canadian Aviation Safety Board	94	65,027	23	26,664	71	38,363
Canadian Transport Commission	187	154,020	174	134,517	13	19,503
Northern Pipeline Agency	8	3,485	4	1,685	4	1,800
Office of the Grain Transportation Agency Administrator	1	800	1	800		
	5,874	*2,850,720*	*5,723*	*2,766,878*	*151*	*83,842*
TREASURY BOARD—						
Secretariat	71	20,574	62	17,020	9	3,554
Comptroller General	11	3,768	9	3,390	2	378
	82	*24,342*	*71*	*20,410*	*11*	*3,932*
VETERANS AFFAIRS	517	298,946	498	290,630	19	8,316
Total	34,860	33,085,677	30,511	28,622,005	4,349	4,463,672

* For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1985".

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985

Name	Amount
	$
AGRICULTURE	
Department	
Barrell B	1,110
Coates Milne D	797
De Graff J	1,659
Grieger H	2,200
Kimpinski J	790
Masse S (2)	1,511
Advances under $500 (44)	10,193
	18,260
COMMUNICATIONS	
Department	
Advances under $500 (6)	*1,119*
Canadian Radio-television and Telecommunications Commission	
Advances under $500 (2)	*440*
National Film Board	
Adolfe M	618
Bujold R	599
Bulbulian M	2,208
Cowan P	2,055
Desgagniers G	851
Drouin J	1,070
Dussault A	7,202
Dyer G	800
Emo B	1,052
Garand J M	2,617
Gifford C G	1,807
Gillson M	1,333
Goodwill J	18,858
Grana S	754
Haiven J	10,143
Letarte P	620
Macerola F	8,048
Malacket M	10,939
Martin J	2,056
Mondoux R	550
Monteith R	3,026
McCarthy J	691
McCarthy M J	3,218
McDonald S	864
McGrath A	731
Pennefather J	3,437
Poulsson A	1,419
Proulx M	9,286
Pulgar D	1,390
Shere K	685
Spotton J	884
Stoddart J	994
Studer-Vanel A	2,088
Symansky A	1,250
Taylor M	1,123
Trow S	1,033
Vanel A	893
Advances under $500 (69)	8,376
	115,568
National Museums of Canada	
Bedard M	18,500
Cazort M	500
Cinq Mars J	1,831
Desjardins JJ	1,400
Dunn J	1,056
Homulos P	3,296
Lepage P	1,100
Mahoney A	500
McDougall V	2,025
Murphy T	600
Pantazzi M	1,200
Prok J	1,056
Smith B	1,200
Traynor A	1,900
Advances under $500 (9)	1,791
	37,955
Public Archives	
Campeau M	2,000
Advance under $500 (1)	45
	2,045
	157,127
CONSUMER AND CORPORATE AFFAIRS	
Department	
Abt J	1,175
Artken P	1,300
Bloor B	1,800
Buchanan JD	800
Carriere G	1,300
Chevalier F	2,800
Chiang C	500
Drapeau M	1,900
Duncan L	1,215
Emery A	500
Erbs A	935
Gundy C	525
Hardie K	1,800
Hetu M	1,800
Lachance S	1,800
Leach D	1,800
Lefebvre J	586
McDonald J	500
McDonald K	500
Mason F	2,000
Oliver J	800
Perrin R	520
Pigeon Y	1,400
Plourde J	1,000
Salysyn M	2,790
Sharon E	1,300
Sim W	568
Simard T	1,300
Valliant R	900
Advances under $500 (62)	12,315
	48,429
Restrictive Trade Practices Commission	
Advances under $500 (4)	*1,200*
	49,629
EMPLOYMENT AND IMMIGRATION	
Department	
Barber L	862
Beaupré F	1,900
Busseri A	656
Busseri T	791
Carin B	1,700
Debayer A	2,000
Desrochers D (4)	993
Dorion M	1,523
Drinnan R	823
Dugas J	519
Fay P B	627
Fenn T	597
Fitzpatrick J (2)	650
Fournier S	500
Gionet M	1,797
Gladu G	2,072
Greenman G	1,900
Hoegg R (2)	3,442
Hoegg R M (2)	724
Labrie L	525
Laflamme C	1,300
Laforest L	1,933
Lamothe J	1,586
MacDonald K	565
McGroarty S (2)	1,300
Munro C (2)	532
Paquin D (3)	696
Paskaruk J	2,000
Pederson R	1,800

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
Phillips K	502
Plourde G	580
Renard G	926
Renaud R (2)	1,928
Roberts M	600
Rodier D (2)	1,521
Solkow J	600
Stevenson D	588
Stromer J	593
Strong J	1,674
Turbide G (2)	2,912
Valentine S	565
Valiquette P (3)	823
Villeneuve G	610
Wakeman R B (2)	1,131
Advances under $500 (270)	27,281
	79,147
ENERGY, MINES AND RESOURCES	
Department	
Bell RT	900
Broome J	1,000
Brown A	569
Currie R	510
Davidson J	1,000
Dugal J	2,722
Fader G	700
Findlay DC	1,150
Gagne RM	1,666
Hanmer S	800
Henderson JR	625
Maurice YT	1,592
Maxwell J	4,450
Moore RE	500
Olsen D	1,406
Rencz A	568
Rogers PJ	1,806
Smith G	575
Tozer E	3,387
Walker DA	540
Wright M	1,000
Yorath C	1,066
Advances under $500 (46)	7,843
	36,375
ENVIRONMENT	
Department	
Attfield B	567
Bailey R	3,331
Beaulieu B	1,700
Blaise C	2,000
Boivin M	700
Bolduc G	3,000
Chartrand R	600
Davis SP	700
Duchene M	500
Dupuis R	900
Elliott R	800
Fournier G (2)	4,300
Gauthier MF	1,725
Guyot L	1,000
Hamilton R	1,500
Hupé DC	700
Jones M	1,950
Keefe J	700
Lesage S	650
McElroy CT	800
Neate J	500
Nieman DJ	668
Niemela V	1,500
O'Neill D	850
Paquette D	1,752
Patry M	767
Pelletier Y	1,500

Name	Amount
	$
Piirik K	500
Reid J	718
Reitzel S	500
Roth KL	650
Sakaliuk R	1,800
Schulz M	600
Shantora V	580
Thibault JR	661
Wardlaw C	500
Advances under $500 (113)	17,279
	59,448
EXTERNAL AFFAIRS	
Department	
Abdel Sayed F (3)	3,786
Abear P T	1,198
Ablett L S	1,265
Acker E C	4,589
Adam B	4,524
Adam G H G	1,637
Adam M	1,051
Ahrens C	1,250
Akyeampoung G	6,500
Alary H	900
Alexander M	2,088
Alexander R W	7,246
Amar M	1,000
Anderson P	1,465
Anderson P H	2,088
Anderson R J	2,925
Andrasi E L	750
Anstis C J	6,481
Apollon M	6,175
Arcand T J	1,515
Archambault J M	3,528
Armstrong D J	2,420
Arnold J M	3,985
Arnould D C	7,575
Arsenault J	2,661
Arsenault J F E	5,651
Ashby J	2,088
Asselin J	4,198
Attre-Smith J	1,453
Audette R S	18,864
Babin L	2,500
Bachand Y (2)	2,844
Bacon T C	22,295
Badji O	2,500
Badley J M	3,499
Baillargeon C	3,574
Baillot J	2,863
Bain A W (2)	12,914
Baker J L	3,190
Bale S C (2)	11,948
Barchechat G	1,075
Barrenger M	684
Barter G A	1,965
Baxter D L	9,097
Beadle R	2,677
Beaudry G	1,877
Beaulieu R	539
Beaupre L	2,250
Bedard M	1,500
Behan W P	1,326
Belair R	500
Belanger G (2)	5,288
Belanger J	2,000
Belanger M	1,000
Bell A E H	750
Bell G	1,983
Belland J P	2,216
Bennett W	6,300
Beranger J	1,911
Berube A	950
Berube J P L	1,000

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
Bercovitz E	12,896
Bergbusch J	685
Bertlet R	1,000
Best B	2,000
Bhandari M	4,276
Billion P S (2)	2,772
Bilodeau J	5,189
Bishop F L	2,088
Bissett J B	2,983
Black E P	793
Black P	1,000
Blackmore R B	3,879
Blackstock G	2,994
Blackwell A T	545
Blaker R	3,000
Blavatska L	1,000
Boehm J T	1,756
Boehm P M	1,207
Bogdan A J	2,167
Boisjoli J	1,690
Bolick M	2,022
Bones E F	2,741
Bonhomme J	1,906
Boode C	592
Book A N	667
Boucher C	1,422
Boucher R	1,085
Bourgon D	1,135
Bowes C	667
Boxer J P	1,010
Brady S	3,869
Brady S B P	5,787
Branion D	536
Brault R	886
Bray P	4,930
Brazeau P	4,354
Brett W	3,368
Briand D J G	2,088
Brindley P	1,326
Brisco D W	4,255
Brittain L	791
Broadbent J	2,088
Brockenshire W N	694
Brooks R J	750
Brousseau D L	984
Brown D W	3,423
Brown S L	6,373
Browne G G	4,492
Bruneau G	2,678
Brunet J R	2,088
Bryson J	702
Budd D	2,847
Bullard G M	1,583
Burchell J	631
Bureau L	3,758
Burianyk Z W (2)	5,076
Burke K W	10,182
Burke L	1,326
Burns R D	3,034
Burroughs J E	9,904
Buswell T	500
Butler D C	6,513
Butler E R G	2,458
Butler J L	14,709
Cadieux G	913
Cairns G F	793
Caldato R A	1,626
Caldwell P B	4,819
Calvert P J	1,862
Cameron D	1,000
Cameron J F	8,430
Cameron R G	1,600
Campbell D W	3,563
Campbell G S	1,248
Campbell H E	2,088
Campeau G	2,042
Cardin J	2,731
Carisse J J A	1,004
Carle F	2,916
Carmichael J H (2)	1,781
Carpentier M E	3,175
Carroll R	3,200
Carruthers J C	13,766
Catellier R	649
Cave D G	1,405
Caverley M E	1,050
Chamberlain D	2,864
Chambers P E	1,500
Chambers W	1,000
Champagne A	1,500
Chan H T F	2,800
Charland C C	1,568
Chartrand G	3,500
Chisholm D	2,719
Choquette L	2,500
Chouinard J L	5,965
Christensen E	2,722
Clapp J B	1,700
Clark I C	1,120
Clark L S	8,080
Clark R G	811
Clark T G	4,063
Cleary M J	2,200
Clendenning D	2,000
Cloutier M	2,088
Clouston R	1,529
Cohen D R	9,104
Cole D R	6,172
Collacott D	3,410
Collinge D	1,051
Collins M	1,739
Comeau D	7,594
Cooper J E	4,068
Cordier C	801
Cormier C	1,559
Cote L	1,500
Cote T	4,500
Coughlin D G	3,387
Courchaine G	2,006
Courtney S	3,448
Couture A R	1,345
Couturier R	2,955
Cox B M	2,368
Craig J G	2,945
Craig R W	3,490
Cralocour M	840
Crevier L	2,088
Crook D J	4,555
Cross W A	600
Croteau-Talbert C	2,273
Culham A B	6,392
Cullen R D	1,530
Cupples C L	13,704
Curry K R	3,832
Curry T G	6,370
Cusson P A	26,728
Cutts J	1,100
Daigle R	1,500
Dale-Harris A	3,900
Dallaire J J	1,250
Dallaire M	7,371
Dantzer H A	2,443
Darechuk T L	1,212
Davidson M A	4,081
Davis B	886
Davis C E F	1,962
De Bane P	1,200
Debbane G	7,000
Deblois C	2,000
Delisle A	2,748
Delisle J P	680
Delormier L H	3,965
Delworth W T	569
Demers J	1,650

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
Derose D	2,088
Derouin L	500
Dery R	2,533
Deschenes J J	2,088
Desilets E	2,100
Desjardins A	200
Desjardins A L	934
Desjardins B	900
Desjarlais C	2,700
Deslauriers D	2,407
Desloges M H	992
DesRivieres G	2,396
Desroches P	1,266
DeWolf T C	3,257
Dhavernas D	1,925
Dingledine P	1,628
Dionne J Y	7,007
Dobson L A F	5,068
Doiron R	8,200
Donohue A	970
Dore P E	808
Dorrett R H (2)	4,541
Doucet P M	715
Dowswell W H	1,841
Doyon S	6,476
Dubois H	2,088
Dubois P	736
Dudoit A	4,088
Duchastel P	851
Duffault J Y T	2,148
Duffield L J W	2,945
Dufour S (2)	2,615
Dugal L	865
Duguay G	1,637
Dumas P	3,311
Duncan M R	8,049
Dunseath R	3,675
Dupras M	800
Duprat R E	1,285
Dupuis L J R	3,668
Dupuy M	600
Durnan N	2,088
Durning W H	1,368
Durocher G J	2,387
Durocher M G	600
Duval L	1,989
Dyker A G	4,384
Easson M	1,395
Eastwood W	7,272
Ehrlich W W	2,500
Eichen Baum G	2,500
Elliott J A	2,737
Ellison W	2,302
Emard D	2,751
England C G	1,600
Enos S	2,000
Entwistle M	7,265
Ethier J C	3,784
Evanoff N	2,500
Evans R E	1,000
Everden R H	14,843
Faguy M (2)	4,620
Fairweather M	1,009
Fanning J D	8,796
Farrington M	549
Fasting I	603
Fauteux P	914
Feldman W	2,718
Ferguson J	2,013
Ferrill R A (2)	1,855
Filear K	1,630
Filiplou E	2,500
Fontaine C	2,415
Ford M	1,652
Forgues C	3,630
Forrest C	834
Fortin G	1,500
Foster C	1,432
Foster D	4,500
Foster D P	721
Fournier A	6,164
Fournier R B	1,350
Fowell J R D	3,907
Fox S	2,418
Francomb M J	2,645
Fraser H P G	4,470
Fraser J M	667
Fraser M	669
Fritz N	550
Fulford D	5,247
Furesz P	1,542
Gagnon H	951
Gagnon J	510
Gagnon Y	1,500
Galarneau F	2,854
Galpin A J	2,000
Ganderton J J	600
Gardner A	1,850
Gardner J D	3,500
Garrard C E	844
Gascon M	15,808
Gauthier J J	2,088
Gauvin A	2,545
George D	2,953
Gervais D	500
Gervais M	1,091
Ghent J M	1,445
Gherson A R A	2,308
Gibbons S G	4,591
Gibson B	1,128
Gibson J E G	5,819
Gignac J	1,193
Gilchrist D M	2,967
Gilker E E	3,238
Gill D	1,000
Gillett D E	5,508
Gillette A L	1,191
Gillette S R	1,700
Girard A	750
Goban S	1,000
Gombay J P	1,583
Gondosaputro E	1,019
Gonizzi A	2,770
Goodman R D	1,500
Gordon B	868
Goresky D	10,126
Gormely J	750
Gossage P	1,231
Gosselin L	6,078
Gosselin P J	7,466
Gourlay R B	3,000
Gow D G	5,460
Graham A L	3,303
Graham B	600
Graham W D	14,083
Granger P	1,089
Gratton G	1,350
Gratton L	3,000
Gravel J	2,088
Graves B	650
Greatrix L A	1,043
Green A W	1,407
Green G N	2,125
Green M C	4,403
Gregoire de Blois D	1,342
Grice G W	2,778
Grodde E	3,892
Grummett D	250
Guay L	12,067
Gugliere M J	2,500
Gushulak B	1,510
Hadwen J G	1,000
Hahn P L K	660
Haley A	4,188

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount $
Halpin R R	1,500
Hamblin M	563
Hamlin D L B	1,106
Hamman B A	1,127
Hammond W	1,283
Hanafi W A	6,831
Handforth R	775
Hankey B G	1,309
Hann P D	4,327
Hansen C K	500
Happy G	600
Hare E N	2,498
Harkness R	2,500
Harman J J	5,000
Harper M	2,595
Harper S	2,059
Harris H A	1,800
Hart R J	8,314
Hartman C	1,942
Harwood R	2,088
Hellman J	1,022
Helmke C	697
Hendrick M A	7,260
Henkee K	2,955
Henneberry L P	1,013
Hentschel J	10,537
Herman B	551
Herran-Lima J J	3,628
Hetherington W	4,500
Heuckroth L E	6,868
Hewlett-Jobes K	2,295
Hill A M	2,648
Hill D R	2,599
Hinson S	958
Hinton G N	6,660
Hladik M J	5,836
Hodge W D	1,293
Hoganson M J	528
Holbrook D J	12,400
Hood B P	930
Hope R J	2,864
Hopton R I	2,426
Hornby E W	694
Hornby R	2,088
Hosley K C	1,500
Houlden G	4,429
Howell S	2,773
Howse R L	2,000
Huddleston P	6,401
Hudelot D	2,000
Hudon G	2,065
Hughes D S	6,929
Hughes G	2,598
Hughes R C	2,116
Hunter V	5,366
Hurst J P	1,460
Hutchins A R	1,256
Isaac H	5,179
Jackman F T	1,584
Jackson C	4,047
Jackson R	1,059
Jacques D	1,158
Jalbert O P	538
James L A K	12,376
James W W	2,036
Jamieson D	603
Jamieson D C	4,332
Janisch M	2,088
Jay M	3,162
Jayaweera C	687
Jean D	3,482
Jenkins W T	688
Jensen D C	2,120
Jensen K P	1,580
Jimmo E	972
Johnson A M B	2,666
Johnston E R	918

Name	Amount $
Johnston K R	1,666
Johnston W W	1,149
Johnstone R	1,024
Joly J C	1,138
Joly M	2,684
Jones M D	2,914
Jones T S E	59
Jones Y M	535
Jonk J	756
Junke J A	3,050
Jurschewsky S H	946
Kaiser R G	1,168
Karsgaard D	2,644
Kawecki B C	3,259
Kazaks J	1,392
Keithlin D	11,020
Kelley K P	2,088
Kennedy K B	1,796
Kepper J E	708
Keyuk J	2,800
Keys G T	3,150
Keys H E	4,250
Kinsman K B (2)	1,836
Kinsman W C	2,728
Kirsch P	1,600
Kirschberg N	4,765
Kneubuhler N	663
Knockaert D	3,350
Koch F H	8,609
Koenig E H (2)	5,260
Kolatacz H	5,886
Kolter S	3,188
Koop R	4,474
Korn H G	2,088
Korth D	3,181
Kotyk E	1,317
Kovacs E	4,053
Laberge J	6,813
Lablack N	2,500
Labrecque A	10,438
Lacombe D	1,067
Ladouceur D	3,226
Lafantaisie P	613
Lafortune H	2,871
Lafortune R	1,934
Lahaie M	14,742
Lahey D	2,144
Lalande R	3,000
Lamoureux L	4,306
Landry M	3,000
Lane R	4,000
Langille G W	2,725
Lapointe C J	5,000
Lapointe P A	4,487
Lapointe R E	2,000
Larkin D	843
Laroche N T	5,050
Larose J	975
Larose D	1,326
Lasowski E	2,051
Laverdure C	2,758
Lavergne M	2,212
Lavoie B J	1,000
Lavoie-Abate M	2,882
Lebars G (2)	9,736
Leblanc L	1,000
Lebouillier R	1,800
Lee P D	706
Legare J	1,126
Leger B	3,000
Leger L	1,549
Lemaire G	833
Lemay G T	1,943
Lessard G	1,385
Letendre R	2,000
Letourneau D	2,088
Letourneau G	901

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
Levasseur S	1,909
Lever A	1,732
Levesque J	500
Licharson J	8,152
Livingston F G	3,541
Ljungar K	1,028
Loader G	1,611
Lobsinger J P	7,650
Loignon F X E	3,264
Longtin R	2,046
Lortie M	1,738
Losier D	8,784
Lowrey P	641
Lucy R V	1,107
Luhowy A	1,629
Lygo D A	2,708
Lynch J O	2,888
MacArthur P J	3,088
MacDonald I	1,500
MacInnis J R	7,670
Mack B	772
MacKay D R	2,168
MacKay J	600
MacKay L R	3,938
MacKinnon K W	12,859
MacLellan K W	1,207
MacMillan C	1,500
Macquarrie G	1,697
Magny J P	1,335
Magun S	800
Maki M L	2,143
Makin J A	2,668
Malepart J C	750
Malikail P M	1,772
Malone D M	658
Mandel A	756
Mann D V	7,796
Marceau R	2,500
Marchand D G	1,711
Marcil J C N	1,477
Marini J	4,591
Mark F J	1,957
Markham C N	3,000
Martel D	4,557
Martel L	643
Martin S	750
Martin T J	1,205
Mason R P W	20,122
Masse Hon M	1,000
Massey J M	1,851
Massicotte A	1,467
Mathieu G	2,640
Maybee W M	2,402
Mayne A H	2,096
Mazzolani F	619
McAlden S	1,297
McCallion K	2,088
McCann J J	6,134
McCleave P	1,500
McCracken D (2)	5,588
McDonald D G	3,000
McDonald D R	2,400
McDonald G	2,088
McDougall R P	1,641
McEachern W	1,402
McGee T D	1,326
McGillivray D W	3,801
McGovern P	820
McGrath M B	3,116
McGregor R K	3,240
McIntyre G	2,100
McKeown L	1,396
McKinney J R	2,027
McKinnon R J	2,088
McLaine A P	9,633
McLaughlin F E	1,418
McLaughlin M M	2,268
McLean W	1,600
McMillan H	4,058
McMurtry R	2,088
McNeish J G T	4,092
McPhail D S (2)	2,379
McQueen G	1,395
McRae R G	5,800
Meehan M J	8,478
Meier I	2,088
Melanson J P	7,860
Melis C M	3,350
Mellor B	2,970
Meln S	2,300
Mercer J C	3,800
Merifield R	2,984
Merklinger K	975
Mikkelborg E	1,200
Milette C R	8,956
Miller B R	9,342
Millette C	2,981
Millons J	6,100
Milo W G	500
Minnery A	1,351
Minz A	4,732
Mitra M	2,593
Moffatt J F	1,304
Molloy M J	564
Montpetit J	1,289
Mooney T L	994
Morden J R	556
Morgan H R	1,917
Morin F	2,216
Morin M L	3,375
Morissette L	900
Morrill K	621
Morrisson I	2,100
Morrisson W	1,566
Motta J B	2,927
Mullin S	1,857
Mundell I	3,500
Musgrove G H	8,285
Muszynski K	944
Mysak D	3,374
Nadeau F	1,545
Nahwegahbow D	500
Namiesinowski C	926
Nana O	2,500
Nickerson W T	6,998
Norman D L	922
Norris T A	3,892
Northgrave B (2)	11,277
Nowlan D	600
Nutt J S	2,088
Nutty D H	2,721
Nykiforuk G	1,500
O'Connor B	5,662
Ogaick G J	10,103
Ohyama H	1,254
Oldham P A	6,651
O'Malley A	1,326
O'Malley J	1,968
O'Meara M	1,221
O'Neil H B	7,630
Oppertshausser M A	8,694
Orr R J	638
Oxley P	2,379
Palmer P L	2,088
Palmer R	9,767
Paquette J	6,549
Park A E	2,688
Park J S	2,411
Parker A E	600
Parks E T	5,308
Pascal A	647
Paterson M E	3,921

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
Pattee S	4,611
Payne J H	2,804
Paynter J	687
Pearson L	1,713
Pelletier L (2)	8,743
Penet N	1,321
Perez G M	673
Perini J	673
Perrault B	685
Perrault R	750
Peters K	7,975
Pflanz B T (2)	13,276
Piatelli M	1,198
Pichette P	9,641
Plowman R K	2,130
Poetscheke R W	1,588
Poirier D W	13,843
Pomerleau R A	1,106
Poole A S	2,164
Potvin A	4,000
Pound W H	500
Power N E C	1,857
Powles J M	3,000
Preece D G	5,310
Prevost J G	10,091
Pritchard J R	2,955
Pursey F G W	1,561
Quan D	540
Quinn M A	794
Racicot P	2,144
Racine A	1,551
Rainville C	2,052
Rathewell W S	965
Rayburn A F	8,445
Reach N E	1,800
Reece D C	795
Reeder N	1,620
Reid J M	623
Renaud M	1,936
Renaud R J P	11,155
Reshitnyk M J	2,000
Rezek G	2,550
Ricard A	2,588
Richard F	1,979
Richardson M	1,400
Richens G T	6,072
Rickman H	6,860
Roberts P M	7,548
Roberts W G	1,293
Robertson P	5,725
Robichaud G	2,324
Robichaud M	2,588
Robillard A	5,370
Robinson A M	3,074
Robinson A N	1,333
Robinson W R	2,743
Roblin D	2,105
Roch S	1,503
Rockburne C A	769
Rodriguez C	2,361
Rodriguez E J	2,088
Rogers D	3,000
Rolston W D	2,172
Romano R E	3,144
Romoff M	564
Rose J	2,282
Rosenes B	4,788
Rosenfeld I W	5,000
Rosilainen R	2,500
Ross C W	16,676
Roue P	7,859
Rousseau C O R	1,212
Roussel M	2,861
Roy C	2,402
Roy G	1,853
Roy J	1,044
Roy J A	644
Roy R J	1,562
Ruffo A	1,395
Rungruang N	2,500
Rush G B	1,911
Russel C S	6,280
Rutherford R	846
Ryan D G	2,434
Ryan D J	1,125
Ryan T M	3,067
Saint Georges M	2,368
Saint Hilaire Y	2,000
Salesse G	592
Sallery R	1,589
Salvani N	2,588
Samuel M K	594
Saumier-Finch S	1,285
Saunders D R	2,554
Saunders P	556
Sauve J J	1,500
Schioler J	2,088
Schneider J	1,198
Schwarts M	1,599
Scott B F	2,564
Scott R T	5,498
Scown D R	12,112
Sevigny A P	2,000
Shannon G	5,959
Shannon J P (2)	5,626
Shaw D H	6,500
Sheng W B	1,500
Shenstone M	439
Sheppit W	1,126
Sherrin M C	952
Sherwood W	500
Sheward L M	931
Shott G	4,124
Sicard G	2,300
Siggrist J M	525
Silverstone J	1,107
Simard A S	700
Simard R	730
Sims J	1,100
Sinasac R	10,416
Sinclair M	976
Singlenton H	3,400
Sipos A	550
Sirois C	500
Sirrs R D	1,143
Sloan J	7,489
Small M	2,000
Small R M	4,588
Smith D R L	3,135
Smith E	3,000
Smith E T	1,480
Smith G B	849
Smith P M	845
Smith R T	1,285
Smith V	895
Smith W	2,000
Snow F	4,300
Sosiak D	869
Sotvedt J S	1,699
Soucy M	508
Spencer M C	683
Speyer C	655
Spiess D L	15,512
Springgay B	3,264
Stansfield R C	2,682
Sterling H S	7,332
Stevenson E	1,847
Stewart A J	692
Stinson M G	3,298
Storms T	3,348
Strouts H	684
Summers D G	2,189
Sunday S	756
Sutherland A	1,348

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
Sutton R A	1,844
Szalay I	2,641
Taillon B	6,500
Tam N	85
Tamai Y	3,740
Tanguay J F	1,495
Taschereau F	2,952
Tardif J G	10,287
Tardif J G	1,634
Tasho K	2,600
Taylor D E F	1,046
Taylor J H (2)	11,087
Taylor J L	2,843
Taylor M	2,937
Taylor R	1,800
Taylor V	1,828
Temple M	554
Tessier R J M	6,172
Thaipbasithiporio K T	2,967
Theoret S	803
Thibault P	4,029
Thibodeau M	3,000
Thivierge R	766
Thomas J M T (2)	11,130
Thomas P D	4,554
Thomson P	1,151
Thomson P G	1,504
Thorpe D	3,522
Tiessen O H	1,361
Titsworth J	2,838
Tittley J G	2,570
Tomick A S	2,006
Touchette J	928
Tovee C	2,188
Treleaven J H	3,279
Tremblay C M	6,113
Tremblay G	1,887
Tremblay M	750
Trowbridge J	2,300
Turcotte R F	966
Turcotte Y	1,416
Turner C	1,500
Turner D R	9,873
Turner D R	4,343
Turqui A	2,680
Tyo A	2,113
Tyrrell K	2,000
Ulrich G	2,838
Unruh D	2,100
Vachon G	3,534
Valjakka K	1,779
Van der Barren J	3,927
Van Staalduinen W J	1,200
Vanderloo R	1,350
Vary A	988
Vasarajs V	2,695
Vazquez G	1,000
Vermette M J	2,632
Versteegh J A	1,585
Vezarro L	778
Vezina F J L (2)	2,977
Villamizar I	697
Villeneuve G	1,000
Villeneuve G E G	2,088
Villeneuve N J L (4)	5,790
Viner D G	10,055
Von Finckenstein O	2,854
Von Herbing J	6,741
Wade L D	3,180
Walsh M H	538
Walsh P W	2,088
Waplington K S	3,258
Warden W T	2,315
Wardroper W K	1,703
Waters C	700
Watson K R	2,642
Weatherall D R F	1,693
Weaymouth B R	7,500
Webster P	1,192
Weinstein T S	1,848
Welsh J D	4,650
Welsh M C	4,108
Welcker Y	1,646
Westdal C W	11,011
Whelan P	1,866
Whitcomb E	687
Whitehead G E	2,944
Whitney D W	2,104
Williams T A	5,748
Willis L A	1,198
Willox P	515
Wilson C	2,000
Wilson E C	7,190
Wilson G J	2,001
Winfield D J S	1,658
Wodinsky M S	5,575
Wood F I (2)	19,900
Wood G W	2,088
Wood J C	2,435
Woods M	1,927
Wright G	2,100
Yamada E	2,600
Yaosaki M	2,500
Yetman E M	14,277
Yeung B W H	3,061
Young W	3,014
Zalite P	1,306
Zechner F W	2,000
Zimmerman R	1,250
Advances under $500 (933)	265,028
	3,116,201
Canadian International Development Agency	
Beaulieu J R	1,800
Foster A	2,083
Froment J L	3,200
Gouault M	615
Harrington J	1,600
Joly Y	3,000
Kramer J	525
Lessard M	900
Lessard R	4,406
Lewandowski W	1,000
Maione R	9,663
Maisonneuve L M	1,833
Morrow R	2,008
Perera R	3,273
Perinbam L	800
Perlin J	2,077
Racicot P	2,500
Ram S E	500
Rolston W	654
Ross S	2,783
Ruszkowski J P	1,257
Advances under $500 (27)	4,809
	51,286
	3,167,487

FINANCE

Name	Amount
Department	
Gilfix D	1,407
Stephens M	1,000
Advances under $500 (89)	30,153
	32,560
Auditor General	
Thompson R (2)	*1,470*
Insurance	
Fletcher W H	1,000
Forster S K R (2)	1,900

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
Kaminsky G J	1,100
Proctor W W	1,500
Rowe R W	750
Scalena A J	1,100
Sharrow G A	850
Takatsu T	1,500
	9,700
	43,730
FISHERIES AND OCEANS	
Department	
Huber B	3,500
Legarff J	500
Newton B	802
Wesley R	901
Advances under $500 (33)	3,868
	9,571
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
Ash-Poitras J	638
Beauchamp D	600
Catherall L	500
Coon T	1,400
Dick A	500
Dodge J	540
Lawson J	511
Nyce C	511
Paez J (2)	550
Steritt N	3,000
Advances under $500 (43)	7,306
	16,056
JUSTICE	
Department	
Belanger C	6,611
Brault Krzan M	500
Brown A	1,472
Colin C	500
Flaherty R J (2)	2,364
Gervais M (3)	1,050
Kornichuk L	1,233
Krivel E F (2)	520
Malboeuf J	500
Robert P	1,682
Thomson J B (2)	795
Advances under $500 (71)	9,038
	26,265
Commissioner for Federal Judicial Affairs	
Ayles L	580
Boisvert G	580
Bolan M	580
Bowlby J	930
Cory P	380
Daigle J	630
Deschêne A	580
Desmarais R	580
Esson W	2,130
Fleury J	440
Forget J	380
Godin J	580
Gratton F	450
Kennedy D	1,330
Lafrenière R	800
MacDonald F J	930
McLaclin B	2,130
Perras P	380
Perras R	580
Scott J	380
Sirois J A	730
Soublière H	280

Name	Amount
	$
Trainer R	930
Veit J	1,280
Wright D	1,530
	20,100
Tax Court of Canada	
Advance under $500 (1)	*300*
	46,665
LABOUR	
Department	
Aykroyd C	2,800
Daniels M	1,500
Hall D	800
Kirk B	4,500
Langille F	500
Robichaud J	542
Rousseau P	1,000
Smith V G	1,100
Advances under $500 (9)	1,539
	14,281
Canadian Centre for Occupational Health and Safety	
Dialog Information Services Inc	8,931
Services Development Corporation (Information Services)	584
Advances under $500 (4)	763
	10,278
	24,559
NATIONAL HEALTH AND WELFARE	
Department	
Allen G	500
Arnold D L	500
Baines K	600
Billenduke M	500
Brown B	500
D'Aeth R	750
Enzo A	500
Hennebery T	500
Manuluk S	500
Monette D	500
Onaluk J	500
Palagian G	500
Putaluk L	500
Saumik A	500
Vanerhart A	500
Woods L	729
Advances under $500 (32)	8,683
	17,262
NATIONAL REVENUE	
Customs and Excise	
Cardinal R E	500
Guimond R A	1,000
King J	600
Parisien Wm R	1,400
Advances under $500 (21)	3,206
	6,706
Taxation	
Allen R	975
Association for Information and Image Management	723
Barbieri C	1,855
Barg T	547
Bartlett G	816
Basaliusz W	500
Bédard P	1,709
Belcourt F C	500
Bennett M	1,630
Bisson C (2)	1,699
Bouchard G	500

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
Bouthillier R	500
Bratt G	1,901
Browne C A	1,000
Buhr C	1,630
Bulger P	700
Burton W	800
Cali G E	1,828
Calton R	2,192
Campbell G (3)	870
Canadian Institute of Chartered Accountants	550
Chapados J Y	650
Choquette S	525
Darson S	500
Date Processing Management Association	550
Day M	500
Delorme L	563
Dhillon H	2,403
Dion A	500
Dufour R	700
Dunphy A	800
Dupuis N	1,400
Entrepot Regional Inc	500
Fan A	840
Fernet J (3)	2,100
Finna G	1,950
Finter Canada Corporation	700
Fraser J P	775
Fung S	1,110
Glover S	690
Gold A	3,260
Green D C (2)	7,750
Grodecki R	725
Gunn R	736
Hamilton R M C	2,274
Handrigan D	790
Harding K	640
Hooft E	1,150
Jacques L	540
Johnson E	800
Johnson G	1,879
Jolicœur G	700
Kimball D	1,700
Koomar E	573
Kuet Leong P	700
Labonte M	700
Laflèche P	500
Lafontaine M	563
Lajoie G	500
Landry L	1,000
Lauzon R (2)	1,307
Leach G	500
Lee D	600
Lee Poy D	1,961
Legedza C	2,200
Legree D	733
Lemcovitz S	500
MacDougall L (2)	850
MacInnis M	520
Madden E	800
Maharaj F	1,560
Manning J	600
Marcouiller D	501
Martin D	1,270
Masse S	750
Maxwell H	653
McKenna L	650
Meloche R	900
Minister of Finance—B C	11,260
Minister of Finance—Quebec (22)	8,250
Morrison J	1,630
Mosher AR	1,900
Mounif E (2)	600
Naylor R	543
Nelson A	3,525
Opheim H	1,000
Osmond RC	1,264
Pepin M	1,168
Pitt W	744
Plourde R	860
Postelnik C	700
Redford L	1,243
Reid J	675
Rice A	1,630
Saenz S (2)	1,400
Saltsman M	700
Salvati A	700
Schulz H	1,873
Shepherd J	11,000
Shepherd JA	850
Shériff de Beauce	700
Shériff de Chicoutimi	700
Shériff de Gaspé	700
Shériff de Mingan	700
Shériff de Québec	1,200
Shériff de Saguenay	500
Shériff de Sept-Îles	700
Sheriff—District of Cochrane	610
Sheriff of Hull (5)	2,100
Sheriff of the Judicial District of Halton	500
Sheriff of the Judicial District of Hamilton—Wentworth	500
Shields A	1,000
Siconolfi Furfaro K	500
Skinner W	625
Stewart C	1,630
Suter R (2)	1,400
Toohey R	700
Treasurer Ont—York	2,527
Troke J	800
Turcotte D	847
121204 Canada Inc	700
Viebig A	700
Vivian HW	600
Watkins K	1,040
Williamson M (2)	2,110
Zannis H	500
Advances under $500 (122)	31,453
	195,073
	201,779

PRIVY COUNCIL

Name	Amount
Department	
Advances under $500 (2)	*500*
Canadian Intergovernmental Conference Secretariat	
Advances under $500 (2)	*107*
	607

PUBLIC WORKS

Name	Amount
Department	
Beaudet R	1,046
Gonthier BA	780
Hardy G	1,688
Johnson JR (3)	668
Johnston CA (2)	3,620
Parsons J	800
Power WK (14)	2,571
Rowe F	600
Ruppert U	1,500
Vrooman J	1,188
Wesko G	500
Advances under $500 (41)	5,885
	20,846

REGIONAL INDUSTRIAL EXPANSION

Name	Amount
Department	
Beaton TL (3)	1,808
Bergeron M	4,114
Bond D	800
Braithwaite R	1,000

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
Bieman MJ	722
Brousseau J	750
Brown S	750
Campbell BF (3)	789
Carter W (2)	600
Cooper A	500
Cote G	1,700
de Leeuw AJ	644
Delvecchio RA (2)	800
Demers D	900
Evershed P	7,741
Field RH (2)	2,925
Foley H (2)	1,231
Fontaine P (3)	650
Gadbois IP (2)	1,505
Garceau A	1,419
Gillespie R	1,827
Graham A (2)	2,455
Graham W	1,439
Green G	1,600
Green M	600
Hamernick R	2,300
Haydon PR	675
Heeney R	8,500
Holid V (2)	7,120
Houlahan J	1,659
Jalaludin M	895
Korcheski B	700
Lalonde P O	4,000
Laughton C	829
Lennon P	1,500
MacKay W E	2,027
McCulla D J(2)	976
McGee H R	2,810
McGregor G A	2,347
McIlroy L (2)	7,500
McKelvey S J	1,562
Marcoux B	2,000
Marrs I	1,000
Mathu J (2)	2,610
Murray C	750
Noel R	1,800
Oakley B	850
O'Callaghan D	500
Oliver J C	900
Paradis M J	820
Paton B	2,119
Pelisek J	892
Peplinski D M	2,938
Persaud R	1,677
Pierre F C	900
Podruzny D F (3)	3,083
Pruner C	1,038
Racine D	700
Reid S	1,237
Rooke J R	742
Rosborough J A	1,000
Rothwell J	2,500
Sampson C P	4,000
Serveau J E	744
Shortt R	800
Stedman C	1,500
Sweet L V (2)	870
Szymanowski J	3,500
Torrington F	1,200
Treble D W	600
Triantafilopoulos E (2)	7,300
Trottier J	2,502
Van Nes R	2,000
Van Zant J W (2)	1,263
Vanderven K	2,500
Walker B (2)	1,030
Walker H (2)	1,200
Watters R P	1,723
Wiebe J	900
Wilkens J (3)	1,647
Woods R	2,250
Young H	2,000
Advances under $500 (115)	23,897
	178,151
Foreign Investment Review Agency	
Winfield D	*713*
	178,864
SCIENCE AND TECHNOLOGY	
Ministry of State	
Advances under $500 (3)	*480*
National Research Council of Canada	
Godfrey L	1,092
Goodrich E	2,000
Jerome R	500
Kornelsen E V	1,681
Sinha N K	500
Advances under $500 (9)	1,210
	6,983
	7,463
SECRETARY OF STATE	
Department	
Dadson A	903
Durdin T (2)	1,372
Lamontagne P (2)	2,732
Paganuzzi V	3,375
Saharov I	3,500
Taylor D	999
Advances under $500 (38)	4,458
	17,339
Public Service Commission	
Acoca H	2,365
Bleakney J	2,813
Cahill W	950
Carignan D	1,072
Chadler E	500
Cloutier R	1,200
Cole G	1,165
Demers D R	3,000
Fahmy A	650
Frederick W	1,517
Gale M D	800
Graber K	741
Joanssoon T M	1,582
Johnston P	525
Kingham L A	900
Label M T	1,685
Leblanc R A	3,000
Lefebvre L	500
Lewis K	1,206
Maidens W H	1,000
Michaud M	2,536
Moggeridge C	800
Monfils G	931
Philip W	2,652
Pigeon J	3,000
Shilton J	1,186
St-Arnaud D	1,002
Sutton M	750
Thivierge J P	500
Todesco A	665
Watson B	3,000
Advances under $500 (50)	17, 060
	61,253
	78,592

Accountable advances not repaid, accounted for or recovered—*Continued*

Details of accountable advances outstanding as at April 30, 1985—*Continued*

Name	Amount
	$
SOLICITOR GENERAL	
Department	
Bujould B	500
Buller E (3)	1,090
Charles C (2)	875
Charron J	2,500
Clark M	500
Constantineau E	800
Davey O	593
Evans J	1,500
Ferguson S (2)	900
Gravel-Dunberry O	500
Jeffries F	800
Kelly P	500
Kirvan M	500
Kuash V	1,180
Labelle R	500
Lam J	500
Lloyd S	650
MacDonald D T	500
MacDonald K	500
MacFarlane L	600
MacLaren A	2,600
McIsaac E	300
McKay E	2,000
McManus K (2)	1,025
McMullin C	600
Molloy A	600
Paquet G	2,000
Sarides G	500
Simon P	500
Smith A	500
Stewart D	500
Stote D (2)	900
Vail H	600
Wood J	500
Zelman M	2,800
Advances under $500 (31)	6,921
	38,834
Correctional Service	
Atherton K	500
Aubin E	500
Brown N L	1,239
Corriveau D	500
Donnelly P	1,200
Issac B	1,500
Kenny M	705
Mahoney B E C	535
Marsland M	1,200
McMahn J	500
Reynolds N	517
Ryan M	500
Smith S	800
Twyman P	1,000
Zawislak B	750
Advances under $500 (76)	11,063
	23,009
National Parole Board	
Charbonneau M	1,828
Advances under $500 (4)	404
	2,232
	64,075
SUPPLY AND SERVICES	
Department (Supply Program)	
Archambault A	900
Boyd B T	800
Carisse C	2,500
Castellino M	2,500
Connor D L	10,000
Coulombe L	2,000
Daout O	1,000
Dunken H	5,750
Gagne M F (2)	650
Gaualeuiz W	2,500
Guy R	4,000
Hamed E	4,000
Hammond S J	500
Hope D	500
Irish E	8,000
Ironside R	3,000
Jack T	500
Kreker H	2,000
Lewis S	6,800
Martin H	8,500
McDougall D	5,000
McLean B	500
McRay D	2,200
Platt N	2,000
Richard C	500
Trickett R (2)	1,500
Advances under $500 (64)	11,690
	89,790
Statistics Canada	
Advance under $500 (1)	*250*
	90,040
TRANSPORT	
Department	
Begin L	1,300
Broadfoot M D	500
Capalbo L (2)	760
Cohan P	790
Desorcy C	600
Ford N	4,000
Husband R	728
Lamsa P	4,000
Lanceley T	850
Marshall J	800
McRae T A	800
Pearson J	2,000
Ralts R	550
Advances under $500 (49)	6,498
	24,176
Canadian Aviation Safety Board	
Allinson A (2)	2,500
Batchelor C M	500
Borden D E (2)	1,800
Breton R	500
Burton J D	500
Carrier R	500
Charette A	500
Clark A (3)	2,584
Cooke G S	500
De Niverville P	750
Doucet P	500
Dupasquier P B	500
Dzus S	600
Enns D R	500
Fernandez M	500
Gosselin Y	500
Graham M	1,500
Hibberd K	500
Hinton T P	500
Johnson C A	500
Johnson K A	600
Jones R	500
Kelly T	579
Kosmider K	600
Lemire S (2)	2,500

Accountable advances not repaid, accounted for or recovered—*Concluded*

Details of accountable advances outstanding as at April 30, 1985—*Concluded*

Name	Amount
	$
Lung D	600
MacMillan H D	500
MacSwain W G	500
Maillard J	500
Milord G	500
Musson S	500
Phillips R A	2,500
Rahn W J H	550
Rennie D M	500
Saul G A	500
Storey T	600
Stratton BK	500
Van Keulen H	500
Veevers J	600
Advances under $500 (27)	7,500
	38,363
Canadian Transport Commission	
Gowan C E	500
Kelso B	2,800
Macangus J	5,000
Post K	2,400
Serafin J M	500
Stanley C	500
Thompson J D	6,500
Wetston H	717
Advances under $500 (5)	586
	19,503
Northern Pipeline Agency	
Calliou G	300
Gautier A	500
Hannan J	500
Summer E	500
	1,800
	83,842
TREASURY BOARD	
Secretariat	
Advances under $500 (9)	*3,554*
Comptroller General	
Advances under $500 (2)	*378*
	3,932
VETERANS AFFAIRS	
Carrière C	500
Craig N	639
DeBellefeuille R (7)	3,300
Lazar F	1,500
Nurse M	500
Wendt M	1,000
Advances under $500 (7)	877
	8,316
Grand total	4,463,672

Statement of all borrowing transactions on behalf of Her Majesty

Note: this information is required by Section 40 of the Financial Administration Act. The borrowing transactions included in this statement are: borrowings by the Government for general purposes, and borrowings by agent Crown corporations which are reported as such on the Government's Statement of Assets and Liabilities, except where the Government is the lender. Borrowings by non-agent Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

(in millions of dollars)

	April 1/1984	Issues/ Borrowings	Retirements	March 31/1985
Unmatured debt of the Government of Canada(1)	142,637	175,615	145,820	172,432
Borrowings of Crown corporations designated as agents of Her Majesty(2)	10,763	36,402	34,301	12,864
Total	153,400	212,017	180,121	185,296

(1) Details can be found in Section 11 of this volume.
(2) Details can be found in Section 7 (Table 7.4) of this volume.

Losses of money or public property

Note: this information is required by Section 91.1 of the Financial Administration Act.

Losses of money due to fraud or willful misrepresentation (by other than a public officer) in 1984-85

Incident	Number of incidents	Losses of money	Amount recovered	Penalties assessed or compensations awarded
		$	$	
AGRICULTURE				
Department				
Fraudulent long-distance telephone charges	5,000	94,141		No recourse available because perpetrator has not been identified.
EMPLOYMENT AND IMMIGRATION				
Department				
Alteration of cheque, Alberta Region	1	950	950	
Shortage with respect to delivery of furniture, Ontario Region	1	1,292	1,292	
NATIONAL REVENUE				
Customs and Excise				
Theft of money from a departmental deposit	1	131		
Theft of change float and receipts	2	1,143		
Losses of revenue due to fraud or willful misrepresentation when filing Federal Sales Tax Returns	10	497,635	297,570	Legal action was taken or is in process. Statutory and interest penalties were imposed.
Taxation				
Losses of revenue due to fraud or willful misrepresentation when filing income tax returns	312	4,765,721		Penalties and fines were assessed.
Losses of revenue due to tax evasion	530	25,510,142		Penalties and fines were assessed.
Fraudulent endorsement of payment instruments	1	347		Case under investigation, results are pending.
	5,858	30,871,502	299,812	

Losses of money or public property—*Continued*

Losses of money—Occurrence or discovery in 1984-85

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1984-85	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
AGRICULTURE					
Department					
Theft of petty cash at Regina Regional Office, Finance and Administration Branch	1	37		37	
Theft of petty cash at Kapuskasing Experimental Farm, Research Branch	5	130		130	
Theft of petty cash at Animal Research Centre, Central Experimental Farm	5	78		78	
Theft of receipts at the Animal Research Centre, Central Experimental Farm	5	2,192		2,192	
Standing advance for hospitality stolen at Petawawa National Forestry Institute	36b	42		42	
Theft of petty cash at Winnipeg sub-office of Canadian Forestry Service	36b	60		60	
COMMUNICATIONS					
National Museums of Canada					
Theft of petty cash	75	30		30	
CONSUMER AND CORPORATE AFFAIRS					
Department					
Theft of money from coin operated photocopier		40		40	
Theft of taxi coupons	1	176		176	
Theft of petty cash	1	20			20
Restrictive Trade Practices Commission					
Theft of petty cash	10	69		69	
EMPLOYMENT AND IMMIGRATION					
Department					
Theft of petty cash at the Bedford CEC	10	56		56	
Theft of petty cash at the Longueuil CEC	20	11		11	
Theft of petty cash at the Montreal Centre CEC	10	80		80	
Theft of petty cash at the Montreal Jarry CEC	10	56		56	
Theft of petty cash at the Montreal Regional Office, Employment Development Branch	10	121		121	
Theft of petty cash at the Montreal East CEC	10	102		102	
Theft of petty cash at the Joliette CEC	10	33		33	
Theft of UI overpayment recovery at the Cowansville CEC (reimbursement of UI overpayment stolen)	10	70		70	
Fraudulent manipulation of monies collected		3,591	3,591		
Falsefication of documents to permit a third party to receive UI benefits		8,471			8,471
Loss of petty cash at the Barrie Employment Development Branch	10	100		100	
Loss of UI overpayment recovery at the Kingston CEC	10	60		60	
Loss of petty cash at the Ottawa South CEC	10	192		192	
Loss of UI overpayment recovery at the High Park CEC	10	109		109	
Theft of petty cash at the North West Territories Directorate in Yellowknife	10	5		5	
Loss of petty cash at the Alberta/NWT Region Office	10	100		100	
Loss of a Transportation Loan payment by the cashier in the Alberta/NWT Region	20	100		100	
Loss of petty cash at the Regina district office	10	25	25		
Goods were charged but not present in the inventory at the Saskatchewan Regional Office Employment Development Branch	10	1,251	1,251		
Misuse of the telephone system in the Manitoba Region	5	1,274			1,274
Loss of U I overpayment recovery in the mail in the BC/Yukon Region	10	376		376	
Theft of petty cash at the Charlesburg CEC	10	40		40	
Fraudulent manipulation of public money at the Sudbury CEC (Postage Meter and Petty Cash)	10	23	23		
Fraudulent travel expenses at the Sudbury CEC	10	29		29	
Loss of petty cash at the Winnipeg East CEC	10	68		68	
Submission of false travel claims and taxi receipts NHQ	10	840	840		
Fraudulent travel claims, Ont	10	132		132	
Fraudulent travel claims, Brandon, Man	10	1,062	1,062		
Theft of petty cash at the CEC Flin Flon, Man	10	37	37		
ENVIRONMENT					
Department					
Theft of petty cash fund at Gros Morne National Park	20	268		268	
Theft of petty cash fund at the National Wildlife Research Centre in Hull, Que	5	265		265	
Theft of petty cash fund at the Western and Northern Region Office Edmonton Alta	5	363		363	
Theft of revenue receipts resulting from a break-in at Rideau Canal lockstation	20	27		27	

Losses of money or public property—*Continued*

Losses of money—Occurrence or discovery in 1984-85—*Continued*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1984-85	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
EXTERNAL AFFAIRS					
Department					
Shortage in cash account at Post Abroad—Zimbabwe	non-budgetary	1,419	1,419		
Shortage in cash account at Post Abroad—USSR	non-budgetary	758			758
Revenue lost in transit from Post Abroad—Peru		367	300		67
Shortage in emergency cash parcel Post Abroad—Lebanon ($2,500 US)	non-budgetary	3,418		3,418	
Canadian International Development Agency					
Personal use of taxi vouchers	35	158	158		
FISHERIES AND OCEANS					
Department					
Theft of fishing license revenue at Tracadie Area Office		195		195	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Theft of security in cash from our Mineral Rights Section of our Yukon regional office	20	300		300	
Fraud by employee—Social allowance cheques raised for non-existing persons	15	43,862		39,864	3,998
NATIONAL DEFENCE					
Theft of money from CFB Trenton	1	323		323	
Theft of money from CFS Barrington	1	86		86	
Suspected arson CFB Chilliwack	1	200		200	
Suspected alteration of travel document by employee CFB Kingston	1	100		100	
Loss caused by negligence of employees full restitution order HMCS Mackenzie	1	2,500			2,500
Cash shortages: cause of shortages could not be determined. The possibility of human error, clerical error or lost voucher exists. Total $3,445 as follows:					
CCON Cyprus	1	786		786	
CFB Cold Lake	1	20		20	
CFB Comox	1	35		35	
CFB Edmonton	1	50		50	
CFB Gagetown	1	150		150	
CFB Halifax	1	478		478	
CFB Lahr	1	529		529	
CFS Lowther	1	31		31	
CFS Moisie	1	29	29		
CFB Montreal	1	129		129	
CFB Petawawa	1	106	56	50	
CFB St Jean	1	16		16	
CFB Trenton	1	40		40	
CFB Valcartier	1	232		232	
HMCS Annapolis	1	40		40	
HMCS Cormorant	1	86		86	
HMCS Preserver	1	100		100	
HMCS Protecteur	1	100		100	
HMCS Provider	1	50	50		
HMCS Saskatchewan	1	238	238		
NDHQ	1	200		200	
NATIONAL HEALTH AND WELFARE					
Department					
Personal use of taxi vouchers	25	294	294		
NATIONAL REVENUE					
Customs and Excise					
Petty cash shortage	1	270			270
False travel claim submitted by Auditor	1	113	113		
Loss of security deposit	1	200		200	
Fraudulent completion of attendance registers and submissions of false claims for shift differential and commuting allowances	1	3,043			3,043
Personal use of Government telephones	1	466	466		
Cash shortages: total gross shortages $5,091; total gross overages $5,047	1	44		44	

Losses of money or public property—*Continued*

Losses of money—Occurrence or discovery in 1984-85—*Concluded*

Brief description of loss	Charged to Vote	Amount of loss	Amount recovered in 1984-85	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$
Taxation					
Ex cashier at Victoria District Office committed eight separate defalcations between July 27, 1983 and September 6, 1984	5	1,662			1,662
Cash shortages: total gross shortages $360; total gross overages $366	5	6		6	
An ex-mailroom clerk at the Jonquière Taxation Centre stole two cheques amounting to $563.45. The initial investigation commenced July 29, 1983 and on February 3, 1984 the employee was charged. Judgement was rendered June 10, 1985 at which time the employee was put on probation for a period of three (3) years. No restitution of money was requested by the judge	5	563		563	
SECRETARY OF STATE					
Department					
Citizenship registration fees cash shortages	1	25		25	
SOLICITOR GENERAL					
Royal Canadian Mounted Police					
Theft of money from fines		130		130	
Theft of money from petty cast fund		75			75
SUPPLY AND SERVICES					
Department (Supply Program)					
Theft of money from safe at Disposal Operations (Burglary March 24, 1985)	statutory	2,807		2,807	
Theft of petty cashes from Head Office, Hull	statutory	92		92	
TRANSPORT					
Department					
Theft of a standing advance account Winnipeg International Airport	65	640		640	
Theft at Ontario Region Toronto International Airport	statutory	700		700	
VETERANS AFFAIRS					
False or fraudulent claim for payment (travel claim)		830	830		
		91,302	10,782	58,382	22,138

Losses of money or public property—*Concluded*

Losses of money—Changes to cases reported in previous years Public Accounts

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1984-85	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		$	$	$	$	$
EMPLOYMENT AND IMMIGRATION						
Department						
Payments to a third party based on a false declaration	1983-84	2,000	547	1,453		
Conflict of interests permitting a third party to receive UI benefits	1983-84	1,080		1,080		
Submission of false overtime claims and misuse of taxi vouchers. The employee was suspended	1983-84	5,399		5,399		
Submission of false overtime claims and misuse of taxi vouchers. The employee was discharged	1983-84	10,500		10,500		
Submission of false overtime claims and misuse of taxi vouchers. The employee was suspended	1983-84	9,409		6,455		2,954
Submission of false travel claims. The employee was suspended	1983-84	828		828		
NATIONAL DEFENCE						
Deficiency in Working Capital Imprest partially recovered from ex-Private's return of pension contributions CFS Mont Apica	1978-79	7,675	3,867	100	3,708	
Advance not recovered prior to release of member CFB Comox	1975-76	350			350	
Loss due to fraud and theft by an employee CFB Moose Jaw	1983-84	2,227		2,227		
Cash shortages reported outstanding in previous years. Canadian Contingent, United Nations:						
Middle East	1983-84	112			112	
CFB Kingston	1983-84	100			100	
CFB Valcartier	1983-84	100			100	
CFB Borden	1983-84	100			100	
CFB Moose Jaw	1983-84	50			50	
CFB Calgary	1983-84	45			45	
HMCS Saguenay	1983-84	20			20	
NATIONAL HEALTH AND WELFARE						
Department						
Misappropriation of funds through the sale of public property. Due to lack of evidence, all charges laid by the RCMP have been dropped	1983-84	500			500	
Misappropriation of funds through the sale of public property. The employee has been convicted and the Probation order requires him to make full restitution to the Receiver General for Canada	1983-84	13,054(1)		3,554		9,500
Fabrication of fraudulent contracts for services of individuals from 1975 to 1980. Employee was dismissed by the Ministry of State for Social Development and subsequently charged and convicted. The court has ordered full restitution	1981-82	224,349(2)	25,516	1,734		197,099
NATIONAL REVENUE						
Customs and Excise						
Purchase of gasoline made by use of government credit card for personal use	1983-84	57		57		
PUBLIC WORKS						
Department						
Misappropriation of receipts by an employee	1982-83	12,735			12,735	
SOLICITOR GENERAL						
Royal Canadian Mounted Police						
Shortage of exhibit money (previously reported for 83/84 Public Accounts. Submission to Treasury Board made in August/84 requesting authority to write-off. TB advise that write-off not required as loss involves cash rather than a receivable)	1983-84	200			200	
TRANSPORT						
Department						
Misappropriations of public funds through alterations of deposit slips	1962-63	42,800	11,723	600		30,477
		333,690	41,653	33,987	18,020	240,030

(1) Amends reporting in previous year's Public Accounts.

(2) National Health and Welfare has been authorized to handle the accounting for and reporting of this case.

SECTION 14

1984-85
PUBLIC ACCOUNTS

Other Miscellaneous Information

CONTENTS

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Financial assistance given to railways by the Government of Canada in 1984-85 (with cumulative figures to March 31, 1985)

The 1952 Canadian National Railways Capital Revision Act stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 Canadian National-Canadian Pacific Act, including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Only individual payments of $50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

Financial assistance given to railways by the Government of Canada in 1984-85 (with cumulative figures to March 31, 1985)

		1984-85	Cumulative budgetary and non-budgetary assistance as at March 31, 1985
		$	$
CANADIAN NATIONAL RAILWAY SYSTEM[1][2]			
Non-budgetary			
Repayments of loans and advances		– 8,095,711	227,583,152
Capital stock issues[3]		6,100,000	2,625,877,732
Total		*– 1,995,711*	*2,853,460,884*
Budgetary			
Allowance for Newfoundland employees transferred to Canadian National Railway		1,688,314	
Atlantic provinces capital investments in energy conservation		82,962	
Atlantic Region Freight Assistance Act	(s)	7,949,930	
Capital cost of rehabilitation of Prairie Branch Railway Lines		62,900,000	
Energy Administration Act	(s)	6,731,514	
Maritime Freight Rates Act		12,833,799	
Railway Act	(s)	54,023,395	
Railway employee Provident Fund		3,264,169	
Railway Relocation and Crossing Act		2,351,868	
Termination of the collection of tolls on the Victoria Bridge	(s)	2,586,466	
Testing and evaluation of railway operation in Newfoundland		1,445,816	
Western Grain Transportation Act	(s)	330,240,471	
Total		*486,098,704*	*3,291,810,151**
CANADIAN PACIFIC LIMITED[2]			
Budgetary			
Atlantic Region Freight Assistance Act	(s)	1,973,010	
Capital cost of rehabilitation of Prairie Branch Railway Lines		70,000,000	
Energy Administration Act	(s)	862,121	
Maritime Freight Rates Act		1,172,340	
Railway Act	(s)	17,629,327	
Railway Relocation and Crossing Act		1,893,776	
Western Grain Transportation Act	(s)	284,671,486	
Total		*378,202,060*	*1,169,700,576*

Financial assistance given to railways by the Government of Canada in 1984-85 (with cumulative figures to March 31, 1985)—*Continued*

	1984-85	Cumulative budgetary and non-budgetary assistance as at March 31, 1985
	$	$
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock[4]		9,300,000
Budgetary		
Capital costs	44,623,000	
Operating costs and labour assistance	492,893,231	
Total	*537,516,231*	*3,155,112,792*
BRITISH YUKON RAILWAY COMPANY		
Non-budgetary		
Loan repayment	– 250,000	4,750,000
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway—		
Environment 2000 program	126,737	126,737
Railway Relocation and Crossing Act		51,545
Railway Act (s)	3,081,491	14,261,358
British Northern Railway—		
Railway Relocation and Crossing Act		32,836
Burlington Northern Inc.—		
Railway Relocation and Crossing Act		197,509
Canada and Gulf Terminal Railway[5]—		
Maritime Freight Rates Act	154,899	579,994
Chesapeake and Ohio Railway Company—		
Railway Relocation and Crossing Act		235,065
Consolidated Rail Corporation—		
Railway Act (s)		751,701
Railway Relocation and Crossing Act	118,805	287,524
Devco Railway (Cumberland Railway Company)—		
Railway Relocation and Crossing Act		71,116
Dominion Atlantic Railway[6]—		
Atlantic Region Freight Rates Act (s)	151,529	457,219
Maritime Freight Rates Act	291,948	855,495
Essex Terminal Railway—		
Railway Relocation and Crossing Act		30,616
Grand Falls Central Railway Co. Ltd.—		
Atlantic Region Freight Assistance Act (s)	204,012	553,457
Napierville Junction Railway—		
Railway Relocation and Crossing Act		255,572
Northern Alberta Railway[5]—		
Railway Act (s)		19,506,757
Railway Relocation and Crossing Act		45,019
Ontario Northland—		
Railway Relocation and Crossing Act		52,401
Penn Central Corporation—		
Railway Act (s)		153,691
Quebec Central Railway[6]—		
Maritime Freight Rates Act	78,790	199,198
Toronto, Hamilton and Buffalo Railway Company[6]—		
Railway Act (s)		684,127
Railway Relocation and Crossing Act		85,854
Total	*4,208,211*	*39,474,791*

Financial assistance given to railways by the Government of Canada in 1984-85 (with cumulative figures to March 31, 1985)—*Concluded*

	1984-85 $	Cumulative budgetary and non-budgetary assistance as at March 31, 1985 $
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick		50,460
Brantford, Waterloo and Lake Erie Railway		57,600
Bruce Mines and Algoma Railway		53,920
Canada Central Railway—Peace River Bridge		175,000
Central Railway of Canada, Quebec		30,145
Colchester Coal and Railways Company		12,800
Dominion Coal Company, Nova Scotia		87,808
Edmonton, Dunvegan and British Columbia Railway		338,382
Erie and Huron Railway		96,000
Ha Ha Bay Railway, New Brunswick		231,462
Harvey Branch Railway, New Brunswick		5,554
Joggins Railway, Nova Scotia		37,500
Klondyke Mines Railway		197,184
Lake Erie, Essex and Detroit Railway		118,400
Lake Erie and Detroit River Railway		357,451
L'Assomption Railway, Quebec		11,200
Leamington and St Clair Railway		51,200
Maritime Coal and Railway Company		3,200
Minudie Coal Company, Nova Scotia		18,544
North Railway		250,000
North Shore Railway Company, Beersville Coal and Railway Company		27,616
Northern New Brunswick Seaboard Railway Company		108,160
Ottawa and New York Railway		262,384
Pacific Great Eastern Railway		2,478,500
Phillipsburg Junction and Quarry Company		23,712
Pontiac and Renfrew Railway		13,600
Port Nelson Terminal		6,240,096
Quebec, Montmorency and Charlevoix Railway		96,000
Residue of cost of steamer Sheba		78,611
Schomberg and Aurora Railway		46,144
St Lawrence and Adirondack Railway		149,482
St Louis Richibucto Railway		22,400
Temiskaming and Northern Ontario Railway		2,134,080
Total		*13,864,595*
Total—Non-budgetary	– 2,245,711	2,867,510,884
Budgetary	1,406,025,206	7,669,962,905

OTHER ASSISTANCE		
Remission of duty and excise taxes (1984-85 only)		
Burlington Northern Railway	284,635	
Canadian National Railway System	413,928	
Canadian Pacific Limited	3,357,322	
Consolidated Rail Corporation	66,858	
Napierville Junction Railway	58,229	
	4,180,972	

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* Figures restated for cumulative assistance of $309,674,591 related to CN Marine Inc., control of which was transferred to the Government during the year.

(s) Statutory authority.

[1] Canadian National Railways Company. The Corporation is a beneficiary of loan guarantees by the Government amounting to $97,347,000 in 1985 ($163,052,000 in 1984).

[2] Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

[3] 12,200 additional common shares purchased by the Government in 1984-85. Total shares issued: 6,523,902 no par value shares.

[4] Total shares issued: 93,000 no par value shares.

[5] Controlled by Canadian National Railway.

[6] Controlled by Canadian Pacific Limited.

Losses of $1,000 or more due to accidental destruction of, or damage to, assets which would normally be covered by insurance had insurance existed

The Government does not generally place insurance on movable and immovable property. The Government, therefore, absorbs losses when they occur.

Department and agency	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	$	$	$	$	$	$
Agriculture			1,846(1)	116,753(2)	25,690(3)	144,289
Communications—						
Department			28,767(4)			28,767
Canadian Radio-television and Telecommunications Commission			3,000	4,660		7,660
National Museums of Canada				55,672		55,672
Consumer and Corporate Affairs			4,802(5)	8,178		12,980
Employment and Immigration		69,740	38,257(6)	14,616		122,613
Energy, Mines and Resources			5,359(7)	26,745		32,104
Environment	171,500	2,282	96,276(8)	112,450(9)	32,356(10)	414,864
External Affairs				99,520(11)		99,520
Fisheries and Oceans	3,100		340,146(12)	96,731		439,977
Indian Affairs and Northern Development	236,000	1,500	81,500(13)	44,646	6,311(14)	369,957
National Defence	1,248,993	76,954	16,500	1,499,404	522,932(15)	3,364,783
National Health and Welfare			11,483(16)	6,912	1,499	19,894
National Revenue—						
Taxation					12,263(17)	12,263
Public Works			54,544(18)	41,174(19)	12,187	107,905
Regional Industrial Expansion				3,850		3,850
Science and Technology—						
National Research Council of Canada			18,243	2,723	18,064(20)	39,030
Secretary of State—						
Public Service Commission			26,034(21)		80(22)	26,114
Solicitor General—						
Correctional Service	15,250	6,619	6,783	74,048	11,702(23)	114,402
Royal Canadian Mounted Police	30,700	10,580	115,572(24)	1,049,042	1,700	1,207,594
Supply and Services—						
Department—						
Supply program				2,313		2,313
Statistics Canada				1,729		1,729
Transport			45,027(25)	91,720(26)	269,099(27)	405,846
Veterans Affairs				4,827		4,827
Total	1,705,543	167,675	894,139	3,357,713	913,883	7,038,953

(1) Includes theft of chain-saws (9) $1,846.

(2) Includes theft of all terrain vehicle (1) $2,349.

(3) Includes theft of the following items: word processor (1) $8,925; typewriters (2) $2,126; balances (2) $4,542; cameras (2) $4,597; and VHS recorder (1) $5,500.

(4) Includes theft of the following items: business computer (1) $6,715; telidon keypad decoder (1) $2,150; teletex decoders (3) $5,040; computer terminal (1) $1,480; and oscilloscope (1) $8,846.

(5) Includes theft of the following items: VCR recorders (4) $3,602; and attaché case, gauges, calipers, calculators, and small tools $1,200.

(6) Includes theft of the following items: video camera (1) $1,487; and recorder (1) $1,050.

(7) Includes theft of reflector prisms (3) $2,555.

(8) Includes theft of the following items: incubator (1) $296; PH meter (1) $291; vacuum pump (1) $1,590; trailer mobile laboratory (1) $5,063; bio-oxygen demand instrument (1) $125; mercury motor 20 h.p. (1) $610; bathimograph (1) $3,600; rosette sampler (1) $19,674; water level recorder (1) $2,040; and aluminum boat (1) $1,050.

(9) Includes theft of a truck $17,500.

(10) Includes theft of the following items: brass oil lamps (2) $440; signal flags (11) $1,860; amplifier (1) $744; and 16mm projector (1) $995.

(11) Includes theft of vehicles (4) $43,000.

(12) Includes theft of the following items: marine radio telephone (1) $600; calculators (7) $708; battery charger (1) $100; flare kit (1) $30; mini grinder (1) $159; VHF portable radios (2) $1,256; balances (3) $2,850; radiophones (2) $2,569; motor (1) $1,074; chain-saw (1) $548; drill (1) $60; drill bit set (1) $31; chain hoist (1) $308; metres (2) $535; power supply (1) $100; pumps (3) $1,321; winch (1) $150; illuminator (1) $50; fire extinguisher (1) $50; vacuum cleaner (1) $67; sleeping bags (8) $332; outboard motor (1) $2,698; and press (1) $193.

(13) Includes theft of projectors (2) $750.

(14) Includes theft of the following items: video recorders (2) $2,899; mini-cassette recorders (2) $292; life jackets $210; and stepladder $110.

(15) Includes theft of the following items: IBM typewriter (1) $1,106; chain-saw and tool kit (1) $1,171; camping equipment $4,380; personal issued equipment $1,026; radio and tools $2,626; tool kit and personal issued equipment $2,526; machine guns (2) $1,785; recorders (2) $5,044; generator (1) $1,389; landing boat (1) $2,973; clothing and camping equipment $1,080; trombone (1) $1,516; personal issued kit $1,183; survival kit (1) $3,013; floor polisher and vacuum cleaner (1) $1,803; radio (1) $1,150; scuba equipment $2,224; photography equipment $1,091; 9 mm pistols (16) $3,883; personal equipment $1,008; and radio set (1) $1,426.

(16) Includes theft of the following items: typewriter $1,111; scintillation alpha counter $5,046; and gamma probe $1,800.

(17) Includes theft of the following items: calculators (11) $451; transcriber (1) $595; camera (1) $95; briefcase (1) $35; and pen and pencil pack (1) $4.

(18) Includes theft of the following items: calculators (2) $212; document-case $70; computer (1) $13,682; floodlights (8) $8,000; video cassette recorders (2) $3,895; Mayes smartmodem (1) $1,295; typewriter (1) $375; amplifier (1) $150; video-proc (1) $125; radio cassette (1) $200; lens (1) $450; tape recorder (1) $110; survey equipment (46) $17,395; outboard motor (1) $1,434; and camera (1) $900.

(19) Includes theft of a Ford 1 ton crew cab truck (1) $20,000.

(20) Includes theft of the following items: balances (4) $5,544; socket sets (2) $515; dictating machines (2) $456; oscilloscopes (2) $3,270; generators (2) $2,094; protectovane (1) $251; cartridge (1) $84; stapler (1) $25; motor (1) $250; multimeters (2) $781; radios (2) $3,460; and power pack (1) $1,334.

(21) Includes theft of the following items: cassette recorders (11) $3,500; radio cassette (1) $150; video cassettes (2) $3,880; camera (1) $1,490; projector (1) $800; video recorders (2) $3,951; typewriters (11) $9,898; color television (1) $500; video camera (1) $300; TV convertor (1) $120; and dictaphones (2) $300.

(22) Includes theft of the following items: microphone JVC (1) $20; and cassettes (3) $60.

(23) Includes theft of Export A cigarettes (undetermined quantity) $5,195.

(24) Includes theft of the following items: SSB base station (1) $1,000; VHF mobile Century II (1) $1,000; VHF portable MT500 (3) $10,800; mobile VHF MCX-X100 (1) $2,200; portable MX350 VHF (1) $4,300; portable HT220 (1) $1,100; and mobile Mocom 70 (1) $1,400.

(25) Includes theft of the following items: transceiver (1) $1,100; oscilloscopes (2) $3,593; frequency counters (2) $2,792; and modulation meter (1) $1,000.

(26) Includes theft of the following items: motorized toboggan (1) $2,369; and compressor generator (1) $1,250.

(27) Includes theft of the following items: liferaft (1) $2,500; generator (1) $1,100; racan radar transponder (1) $35,590; outboard motor (1) $1,000; and pneumatic boat (1) $2,000.

Return on investments

		Amount realized in 1984-85[(1)]	Amount invested at March 31, 1985[(2)]
		$	$
LOANS, INVESTMENTS AND ADVANCES—			
Crown corporations—			
LENDING INSTITUTIONS—			
Canada Deposit Insurance Corporation			40,000,000
Canada Mortgage and Housing Corporation			9,859,702,391
Interest	$ 873,299,069		
Transfer of profit	39,654,226		
		912,953,295	
Export Development Corporation		24,069,088	889,711,654
Farm Credit Corporation		451,944,113	4,328,362,035
Federal Business Development Bank		33,838,333	557,000,000
Total lending institutions		*1,422,804,829*	*15,674,776,080*
ALL OTHER CROWN CORPORATIONS—			
Air Canada		17,626,253	556,688,264
Atomic Energy of Canada Limited		81,581,084	795,085,088
Canada Development Investment Corporation			395,658,315
Canadair Limited			739,959
Canadian National Railways			2,853,460,884
Interest	$ 19,211,633		
Dividends	42,466,690		
		61,678,323	
Petro-Canada			4,299,126,174
		160,885,660	*8,900,758,684*
Other—			
Bank of Canada			5,920,000
Transfer of profit		1,852,185,490	
Canada Ports Corporation		1,175,575	87,649,678
Saint John Harbour Bridge Authority		984,547	14,306,914
Canadian Arsenals Limited			3,500,000
Canadian Broadcasting Corporation			33,000,000
Canadian Commercial Corporation			10,000,000
Canadian Dairy Commission		18,113,722	116,622,000
Canadian Film Development Corporation			6,313,935
Canadian National (West Indies) Steamships Ltd			325,000
Canadian Patents and Development Limited			296,199
Canadian Saltfish Corporation		2,252,579	12,335,000
Cape Breton Development Corporation			13,442,244
Freshwater Fish Marketing Corporation		1,158,545	16,010,205
Halifax Port Corporation			25,555,762
Loto Canada Inc			1
Montreal Port Corporation		541,947	141,365,374
National Capital Commission		2,091,213	26,308,948
Northern Canada Power Commission		18,685,201	230,960,629
Northern Transportation Company Limited		2,293,636	52,105,590
Pêcheries Canada Inc			31,489,900
Pêcheries Cartier Inc			10,000
Prince Rupert Port Corporation			27,084,979
Royal Canadian Mint			12,100,590
Interest	$ 1,390,770		
Transfer of profit	3,300,000		
		4,690,770	
St Lawrence Seaway Authority, The			624,950,000
Jacques Cartier and Champlain Bridges Incorporated, The			59,752,867
Teleglobe Canada		251,327	4,577,976
Uranium Canada, Limited			9
Vancouver Port Corporation		361,178	81,160,867
VIA Rail Canada Inc			9,300,000
		1,904,785,730	*1,646,444,667*
Total all other Crown corporations		*2,065,671,390*	*10,547,203,351*
Total Crown corporations		3,488,476,219	26,221,979,431
Provincial and territorial governments—			
NEWFOUNDLAND—			
Finance—			
Federal-provincial employment loans program		266,536	3,661,214
Federal-provincial fiscal arrangements			37,071,621
Municipal Development and Loan Board		310,603	5,410,527
Special development loans programs		472,862	6,700,000
Winter capital projects fund		377,248	7,080,196
Regional Industrial Expansion—			
Atlantic Development Board carry-over projects		176,052	1,035,107
Atlantic Provinces Power Development Act		7,807,912	79,171,086
Special areas and highways agreement		4,092,537	36,490,716
		13,503,750	*176,620,467*
NOVA SCOTIA—			
Energy, Mines and Resources—			
Regional electrical interconnections		321,193	2,555,284
Finance—			
Federal-provincial employment loans program		273,174	3,397,738
Municipal Development and Loan Board		155,568	2,434,793
Special development loans program		324,220	4,300,000
Winter capital projects fund		433,077	4,582,942
Regional Industrial Expansion—			
Atlantic Development Board carry-over projects		324,178	4,102,124
Atlantic Provinces Power Development Act		3,186,303	43,163,005
Mainland Investments Limited		140,000	1,500,000
Special areas and highways agreement		2,745,760	24,837,822
Transport—			
Loading ramp, Yarmouth, NS		3,441	28,676
		7,906,914	*90,902,384*
PRINCE EDWARD ISLAND—			
Energy, Mines and Resources—			
Regional electrical interconnections		859,403	8,526,857
Finance—			
Federal-provincial employment loans program		22,271	210,169
Municipal Development and Loan Board		48,598	841,297
Special development loans program		15,435	213,582
Winter capital projects fund		147,737	1,112,813
Regional Industrial Expansion—			
Atlantic Development Board carry-over projects		1,948	24,975
Comprehensive development plan agreement		925,298	11,554,151
		2,020,690	*22,483,844*

Return on investments—*Continued*

	Amount realized in 1984-85(1)	Amount invested at March 31, 1985(2)
	$	$
NEW BRUNSWICK—		
Energy, Mines and Resources—		
Regional electrical interconnections		4,887,043
Finance—		
Federal-provincial employment loans program	454,189	6,435,049
Municipal Development and Loan Board	201,390	5,958,031
Special development loans program	398,288	5,375,000
Town of Oromocto	5,041	44,264
Winter capital projects fund	791,201	9,596,373
Regional Industrial Expansion—		
Atlantic Development Board carry-over projects	68,329	868,818
Atlantic Provinces Power Development Act	2,944,862	42,989,199
Special areas and highways agreement	3,533,747	41,936,757
	8,397,047	*118,090,534*
QUEBEC—		
Finance—		
Federal-provincial employment loans program	4,523,997	61,300,779
Federal-provincial fiscal arrangements	58,944	
Municipal Development and Loan Board	2,848,755	50,214,852
Special development loans program	4,952,180	70,300,000
Winter capital projects fund	7,663,058	91,314,928
Regional Industrial Expansion—		
Special areas and highways agreement	10,658,331	101,529,166
	30,705,265	*374,659,725*
ONTARIO—		
Finance—		
Federal-provincial employment loans program	772,223	10,223,077
Municipal Development and Loan Board	1,583,730	24,158,836
Special development loans program	127,244	1,767,624
Winter capital projects fund	3,272,322	34,301,276
	5,755,519	*70,450,813*
MANITOBA—		
Agriculture—		
Agricultural service centres—		
Advances		392
Loans	38,363	7,091,545
Energy, Mines and Resources—		
Regional electrical interconnections	11,786,751	130,189,693
Finance—		
Federal-provincial employment loans program	324,385	4,259,033
Municipal Development and Loan Board	281,459	4,454,710
Special development loans program	302,919	4,256,680
Winter capital projects fund	216,155	2,505,491
Regional Industrial Expansion—		
Special areas and highways agreement	541,944	3,034,757
	13,491,976	*155,792,301*
SASKATCHEWAN—		
Agriculture—		
Agricultural service centres—		
Advances		28,121
Loans	666,912	6,125,727
South Saskatchewan River project—		
Treasury bills	361,600	4,540,000
Finance—		
Federal-provincial employment loans program	62,078	805,717
Federal-provincial fiscal arrangements		45,826,000
Municipal Development and Loan Board	137,534	1,935,605
	1,228,124	*59,261,170*
ALBERTA—		
Agriculture—		
Agricultural service centres—		
Loans		310,232
Finance—		
Federal-provincial employment loans program	250,967	3,412,233
Municipal Development and Loan Board	345,387	5,398,889
Special development loans program	138,000	4,000,000
Winter capital projects fund	372,440	4,240,133
Regional Industrial Expansion—		
Special areas and highways agreement	302,973	2,753,626
	1,409,767	*20,115,113*
BRITISH COLUMBIA—		
Finance—		
Federal-provincial employment loans program	775,328	10,228,582
Municipal Development and Loan Board	457,314	7,194,297
Special development loans program	1,215,445	16,944,746
Winter capital projects fund	1,482,113	14,612,349
	3,930,200	*48,979,974*
NORTHWEST TERRITORIES—		
Finance—		
Federal-provincial employment loans program	1,640	19,470
Winter capital projects fund	26,484	260,370
Indian Affairs and Northern Development—		
Government of the Northwest Territories	1,923,600	414,258
	1,951,724	*694,098*
YUKON TERRITORY—		
Indian Affairs and Northern Development—		
Government of the Yukon Territory	857,242	8,384,601
Yukon Territory small business loans	55,705	362,082
	912,947	*8,746,683*
Total provincial and territorial governments	91,213,923	1,146,797,106
National governments including developing countries—		
China—Finance		49,426,118
Greece—Finance		6,214,126
Jamaica—		
Finance—		
Special program—Economic assistance	3,021,867	25,000,000
United Kingdom—		
Finance—		
The United Kingdom Financial Agreement Act, 1946	14,995,165	607,025,054
Developing countries—		
External Affairs—Canadian International Development Agency—		
Special loan assistance	5,919,622	3,079,954,650
Development of export trade (loans administered by the Export Development Corporation)—External Affairs	27,101,448	619,286,893
National Defence—		
North Atlantic Treaty Organization—		
Damage claims recoverable		32,206
Total national governments including developing countries	51,038,102	4,386,939,047

Return on investments—*Continued*

	Amount realized in 1984-85(1)	Amount invested at March 31, 1985(2)
	$	$
International organizations—		
International financial institutions		587,738,755
International organizations and associations—		
United Nations bonds	24,732	850,887
Other		5,293,955
Other international organizations		1,937,546,839
Total international organizations	24,732	2,531,430,436
Veterans' Land Act Fund—Advances	12,007,396	192,362,763
Joint and mixed enterprises—		
Canada Development Corporation—Regional Industrial Expansion		322,000,000
Cooperative Energy Corporation—Energy, Mines and Resources		57,804,000
Lower Churchill Development Corporation—Energy, Mines and Resources		14,750,000
Newfoundland and Labrador Development Corporation Limited—Regional Industrial Expansion	2,625,000	25,000,200
N.S. Holdco Limited—Fisheries and Oceans		30,500,000
125459 Canada Limited—Fisheries and Oceans		90,775,000
Société Inter-Port de Québec—Regional Industrial Expansion		400
Télésat Canada—Communications		30,000,000
Dividends	1,500,000	
Total joint and mixed enterprises	4,125,000	570,829,600
Miscellaneous—		
Loans and accountable advances—		
External Affairs—		
Personnel posted abroad	568,024	8,052,676
Posts abroad		6,974,540
	568,024	*15,027,216*
National Defence—		
Imprest accounts, standing advances and authorized loans		33,943,867
Regional Industrial Expansion—		
Personnel posted in Canada		1,563
Supply and Services—		
Miscellaneous departmental accountable advances		4,833,854
Treasury Board—		
Miscellaneous departmental accountable imprest and standing advances		12,839,195
Total loans and accountable advances	*568,024*	*66,645,695*
Other miscellaneous—		
Agriculture—		
Construction of multi-purpose exhibition buildings	1,993,053	22,555,159
Communications—		
Cultural property		3,920
Employment and Immigration—		
Assisted passage scheme	754,947	54,825,671
Energy, Mines and Resources—		
Hydro-Quebec Research Institute	2,625,145	13,277,443
External Affairs—		
Development of export trade (loans administered by the Export Development Corporation)	17,943,786	344,231,096
Finance—		
Ottawa Civil Service Recreational Association	15,063	307,425
Saint John Harbour Bridge Authority		11,687,464
Town of Oromocto	1,045	12,129
Town of Oromocto Development Corporation	20,957	348,272
	37,065	*12,355,290*
Fisheries and Oceans—		
Canadian producers of frozen groundfish	47,992	658,879
Groundfish processors		192,889
Haddock fishermen	5,823	1,405,981
	53,815	*2,257,749*
Indian Affairs and Northern Development—		
British Yukon Railway Company		4,750,000
Canadian Arctic Producers Co-operative Limited	9,327	122,991
Chippewa Band of Kettlepoint		65,000
Council for Yukon Indians		3,806,756
Eskimo loan fund	217,287	2,894,355
Indian economic development	2,328,437	46,505,056
Indian housing assistance		4,488,744
Indians and Inuit of Quebec	267,606	
Native claimants	1,436,997	77,594,243
	4,259,654	*140,227,145*
Labour—		
Provincial workmen's compensation boards		4,515,000
National Defence—		
Canadian Forces housing projects	1,971,775	15,498,496
Public Works—		
Burgeo Leasing Limited	20,723	157,597
Eurocan Pulp and Paper Co Ltd.	116,865	1,350,000
Oil refinery terminal wharf at Come-by-Chance, Newfoundland		19,311,904
Sydney Steel Corporation		5,218,162
	137,588	*26,037,663*
Regional Industrial Expansion—		
Canadian defence industry		22,545,377
Canadian manufacturers of automotive products	175,319	
Consolidated Computer Incorporated		12,395,998
Enterprise development program	231,255	19,979,464
Footwear and tanning industries adjustment program	1,647	80,069
Industrial and regional development program	12,515	1,250,000
Kennedy Round agreement		952,096
Pharmaceutical industry development assistance program	173	
Radio Engineering Products Limited		1,000,000
	420,909	*58,203,004*
Solicitor General—		
Parolees		19,331
Supply and Services—		
Defence production loan account		1,724,007
Transport—		
Coast Ferries Limited		100,000
Corporation of the City of Montreal	22,608	642,338
Hamilton Harbour Commissioners	62,476	1,166,273
Lakehead Harbour Commission	29,981	354,661
Port Alberni Harbour Commission	78,946	978,538
	194,011	*3,241,810*
Veterans Affairs—		
Commonwealth War Graves Commission		50,874
Total other miscellaneous	*30,391,748*	*699,023,658*
Total miscellaneous	30,959,772	765,669,353
Total loans, investments and advances	**3,677,845,144**	**35,816,887,736**

Return on investments—*Concluded*

	Amount realized in 1984-85[1]	Amount invested at March 31, 1985[2]
	$	$
FOREIGN EXCHANGE ACCOUNTS—		
Exchange Fund Account—Advances		4,176,638,730
Transfer of profit	413,997,251	
International Monetary Fund—Subscriptions		3,985,260,870
Transfer of profit	14,963,537	
Total foreign exchange accounts	**428,960,788**	**8,161,899,600**
CASH—		
Interest on bank deposits	**242,705,639**	**5,857,609,626**
OTHER ACCOUNTS—		
Interest on loans to the Unemployment Insurance Account—Finance	738,477,498	4,815,000,000
Government's holdings of unmatured debt		260,475,058
Interest $ 37,230,440		
Transfer of profit 32,034,183		
	69,264,623	
Rent from properties—Public Works—Rental	21,812,458	
Interest on investment *re*: military purchases—Supply and Services	13,049,505	267,545,331
Supply revolving fund—Supply and Services	5,172,809	
Government Telecommunications Agency revolving fund—Communications	960,378	
Canada Lands Company—Mirabel—Public Works	879,593	
Eldorado Nuclear Limited—Regional Industrial Expansion	643,456	
Self-Supporting Airports and Associated Ground Services revolving fund—Transport	537,485	
Gulf Oil Canada Ltd—Public Works	325,321	
Interest on loans to employees posted abroad—National Defence	269,765	
Interest on short-term investment certificates—Labour	130,188	
Public buildings and properties—National Revenue—		
Rental	114,840	
Electrical Reduction Co Ltd—Public Works	109,854	
Advancement of industrial technology—Regional Industrial Expansion	57,370	
Tourist Industry Development Sub-Agreements—Regional Industrial Expansion	46,049	
Interest on sale of irrigated land—Agriculture—		
Other	24,578	
Department owned housing—Employment and Immigration—		
Rental	15,060	
Interest on direct loans previously deleted—Indian Affairs and Northern Development	14,438	
Loans and advances to persons posted abroad—RCMP—Solicitor General—		
Interest $ 9,828		
Transfer of profit 547		
	10,375	
Town of Mount Pearl—Public Works	3,997	
Transportation assistance to settlers—Employment and Immigration	39	
Sundries—Public Works	260,249	
Sundries—Veterans Affairs—		
Other	17,363	
Sundries—Energy, Mines and Resources	958	
Total other accounts	**852,198,249**	**5,343,020,389**
TOTAL RETURN ON INVESTMENTS	**5,201,709,820**	**55,178,537,351**
Summary—		
Interest	2,779,623,597	
Transfer of profit	2,356,135,234	
Dividends	43,966,690	
Rental income from properties	21,942,358	
Other	41,941	
Total	**5,201,709,820**	

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[1] The amounts reported in this column represent interest unless otherwise indicated.

[2] The amounts reported in this column represent the closing balances of asset accounts as at March 31, 1985. They generally do not represent amounts of principal on which interest is calculated and/or dividends paid.

Report of surplus material disposed of in 1984-85

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Agriculture		14,893		28,894	616,163	22,429
Communications—						
Department		3,248		11,600	81,989	4,338
Canadian Radio-television and Telecommunications Commission	2,270	701	5,450	833	2,573	
National Film Board	399	70	5,139	650	663	
National Library			400	150	25	
National Museums of Canada	10,425	63	4,920	25	38,059	1,368
Public Archives	550	50	24,550	4,743	26,658	314,401
Consumer and Corporate Affairs	18,627	6,023	113,900	22,992	215,860	33,006
Employment and Immigration—						
Department	178,697	7,220	651,377	45,335	151,419	17,011
Immigration Appeal Board				370	1,315	35
Energy, Mines and Resources—						
Department	257,598	5,385	543,814	14,814	68,406	53,119
Atomic Energy Control Board			1,000	706	4,592	120
National Energy Board			25,677	1,697	4,408	218
Environment	325,129	11,530	413,219	85,919	817,941	50,861
External Affairs—						
Department		350		21,500	742,777	231
Canadian Commercial Corporation	722	50				
Canadian International Development Agency			250,000	1,078	9,107	
International Joint Commission						50
Finance—						
Department					20,987	160
Auditor General			600	200	173	6
Insurance			10,166	327	1,046	
Tariff Board				5,553		
Fisheries and Oceans	297,767	15,858	412,975	203,489	870,590(1)	24,051
Governor General					406	
Indian Affairs and Northern Development	8,818	1,332	54,977	7,421	166,776	13,846
Justice—						
Department		72		34,728	5,141	7,140
Canadian Human Rights Commission					268	112
Commissioner for Federal Judicial Affairs			11,000	1,302		45
Supreme Court of Canada						1,489
Tax Court of Canada		310		2,703	1,337	25
Labour—						
Department	1,335	211	42,711	13,172	6,647	725
Canada Labour Relations Board			9,765	238	2,650	
Canada Mortgage and Housing Corporation		719		7,172	11,252	5,849
National Defence	26,016,140	709,009	8,827,801	335,138	4,300,424	2,142,211
National Health and Welfare—						
Department	248,895	9,317	353,642	27,829	234,549	17,193
Medical Research Council					160	
National Revenue—						
Customs and Excise	792	50	49,312	2,409	91,991	26,073
Taxation		800		17,113	83,779	15,675
Parliament—						
The Senate					18,461	50
House of Commons		315		10,340	79,744	20,917
Library of Parliament					644	275
Privy Council—						
Department		410		1,843	14,668	2,692
Chief Electoral Officer		511		3,532	5,303	417
Commissioner of Official Languages			9,815	4,800		640
Economic Council of Canada	9,293		7,475	3,237	3,170	
Public Service Staff Relations Board	1,263	1,036	1,550	308	1,856	1,223
Public Works	103,646	7,600	2,002,645	182,125	341,914	416,406
Regional Industrial Expansion	36,436	1,479	79,689	255,313	58,861	3,121
Science and Technology—						
Ministry of State			48,670	16,181	1,258	55
National Research Council of Canada		47,772		5,100,261	51,657	12,024
Natural Sciences and Engineering Research Council			11,988			
Science Council of Canada			100	4		
Secretary of State—						
Department				201	4,891	2,387
Public Service Commission					17,152	11,774
Status of Women—Office of the Co-ordinator				1,473	254	35
Social Development		147,225		571	4,092	
Solicitor General—						
Department				127	1,423	10
Correctional Service	578,420	36,881	886,343	184,704	237,351	83,153
National Parole Board		1,268		4	15	308
Royal Canadian Mounted Police	16,632	11,993	131,186	67,718	4,055,662	86,046

Report of surplus material disposed of in 1984-85—*Concluded*

Department and agency	Obsolete but serviceable		Surplus but serviceable		Surplus but repairable	Scrap
	Cost	Value obtained	Cost	Value obtained	Value obtained	Value obtained
	$	$	$	$	$	$
Supply and Services—						
Department—						
Services Program	41,258	1,071	133,849	14,632	28,487	16,011
Supply Program	146,266	9,938	48,725	13,619	92,469	221,883
Crown Assets Disposal Corporation			21,560	1,453	4,900	75
Statistics Canada		9,258		144	14,517	
Transport—						
Department	2,606,588	51,657	2,519,671	106,231	1,610,945	137,672
Canadian Transport Commission		810				80
Northern Pipeline Agency			24,880	17,500		
Veterans Affairs	93,656	1,690	45,951	22,528	48,417	93,547
Total	31,001,622	1,118,175	17,786,492	6,908,949	15,278,242	3,862,588

(1) Includes sale of surplus fish.

Public debt charges

	Rate of interest	Amount of principal(1)	Amount expended in 1984-85(2)
	%	$	$
UNMATURED DEBT—			
Marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,650,198
T 15—1956-96/98 (conversion loan)	3¾	197,045,000	7,390,070
AT 21—1963-88	5	100,000,000	4,988,584
CT 9—1964-88	5	50,000,000	2,494,292
CT 12—1964/65-90	5¼	225,000,000	11,782,878
F 6—1966/67-92	5¾	225,000,000	12,940,406
F 12—1967-90	5¼	125,000,000	7,546,043
F 23—1967-94	6¼	125,000	7,795
F 33—1968-95	6½	100,000,000	6,482,192
F 39—1974-84 (matured April 1, 1984)	7½		10,740
F 47—1969/70/77-86	8	410,380,000	32,740,454
F 57—1975/78-85	8	116,479,000	9,298,022
F 61—1971-89	6¾	150,000,000	10,100,672
F 79—1980-87	8	7,000	559
F 81—1979-84 (matured April 1, 1984)	8		13
F 85—1974/75/76/77-94	9½	764,120,000	75,874,299
F 87—1974-84 (matured April 1, 1984)	9¼		61,149
F 91—1979-84 (matured Oct 1, 1984)	8¾		32,903
F 96—1980-85	9½	1,345,000	127,425
F 97—1975/76-95	10	709,750,000	73,020,951
J 2—1976/78-2001	9½	1,411,500,000	136,437,768
J 7—1977-2002	8¾	252,000,000	22,769,973
J 9—1977/78-97	9¼	1,032,000,000	97,660,063
J 11—1977-87	8¼	525,000,000	43,223,015
J 13—1977-99	9	621,750,000	57,044,211
J 15—1978-88	8¾	125,000,000	9,912,365
J 18—1978-2003	9½	787,500,000	76,109,922
J 22—1978-2000	9¾	550,000,000	55,017,218
J 23—1979/80-84 (matured June 1, 1984)	10		18,186,241
J 24—1979-2004	10¼	2,200,000,000	224,981,784
J 25—1979-2002	10	1,850,000,000	184,536,080
J 26—1979-89	10	200,000,000	19,945,206
J 28—1979-84 (matured Oct 1, 1984)	10½		15,814,608
J 29—1979/80/83-89	10½	775,000,000	81,152,055
J 30—1979-2004	10½	600,000,000	62,827,397
J 32—1979/80-84 (matured Dec 15, 1984)	11½		56,956,206
J 33—1979/80/83/84-89	11¼	1,075,000,000	122,615,305
J 34—1979/80/83-2002	11¼	1,625,000,000	182,378,507
J 35—1980/83-2003	11¾	2,700,000,000	316,520,935
J 37—1980-85 (matured Mar 15, 1985)	13¾		52,825,272
J 38—1980-90	13¾	839,453,000	64,000,154
J 39—1980/81/82-2000	13¾	1,050,000,000	144,392,291
(3)J 40—1980-85	13	15,653,000	137,743,962
J 41—1980-90	13	1,784,347,000	95,669,242
J 42—1980/81-2001	13	1,325,000,000	171,853,825
J 44—1980-85	11¼	450,000,000	50,520,408
J 46—1980/82-85	10¾	850,000,000	91,124,657
J 48—1980-84 (matured Oct 1, 1984)	12½		47,500,195
J 49—1980-90	12½	22,529,000	2,642,309
J 53—1980-99	13½	400,000,000	53,876,712
(3)J 55—1981-86	12½	724,583,000	90,398,829
J 56—1981-91	12½	417,000	17,908
J 57—1981-84 (matured Aug 1, 1984)	13¾		528,688
J 58—1981-89	13¾	442,320,000	60,508,316
J 59—1981-85 (matured Feb 1, 1985)	13¼		27,368,164
J 60—1981-90	13¼	592,912,000	51,461,247
(3)J 61—1981-86	14½	498,945,000	72,214,542
J 62—1981-91	14½	1,055,000	104,076
J 63—1981-84 (matured April 1, 1984)	16¼		191,645
(3)J 64—1981-86	15¼	816,308,000	124,257,840
J 65—1981-93	15¼	83,692,000	12,678,803
J 66—1981-2001	15¾	425,000,000	66,783,673
(3)J 68—1981-86	14¾	438,765,000	64,640,729
J 69—1981-93	14¾	11,235,000	1,949,506
J 70—1981-2000	15	175,000,000	26,124,046
(3)J 72—1981-86	18	300,199,000	55,409,375
J 73—1981-91	18	99,801,000	16,393,365
J 74—1982-84 (matured Aug 1, 1984)	16		17,713,115
(3)J 75—1982-87	15½	1,144,196,000	180,021,969
J 76—1982-92	15½	105,804,000	14,039,440
J 77—1982-84 (matured Aug 1, 1984)	15		16,516,393
J 78—1982-87	15	800,000,000	120,014,372
J 79—1982-2002	15½	350,000,000	54,256,497
J 80—1982-84 (matured Dec 15, 1984)	14¾		10,436,075
J 81—1982-87	14¾	250,000,000	36,790,810
J 82—1982-92	15	200,000,000	29,931,507

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1984-85[2]
	%	$	$
J 83—1982-85	15½	350,000,000	54,137,918
[3]J 84—1982-87	15	399,964,000	59,870,419
J 85—1982-92	15	36,000	4,621
J 86—1982-85	14½	200,000,000	29,006,512
[3]J 87—1982-87	14¼	649,950,000	92,640,461
J 88—1982-92	14¼	50,000	5,573
J 89—1982-85	12¾	150,000,000	19,072,603
J 90—1982-87	13	450,000,000	58,345,857
J 91—1982-92	13½	400,000,000	53,857,714
J 92—1982/84-87	12	475,000,000	46,225,968
J 93—1982-92	12¾	500,000,000	63,596,817
J 95—1982/83-92	11¾	2,050,000,000	240,350,300
J 96—1982/83/84-87	11	900,000,000	89,055,803
J 97—1983-85	9¾	275,000,000	26,754,094
J 98—1983-88	10¼	500,000,000	51,132,224
J 99—1983-93	11¼	1,850,000,000	207,646,713
H 1—1983-86	10	625,000,000	62,507,486
H 2—1983/85-88	10½	875,000,000	69,135,257
H 3—1983-93	10¾	1,050,000,000	112,618,014
H 4—1983-85	9¼	300,000,000	27,687,682
H 5—1983/85-90	10¾	550,000,000	17,312,859
H 6—1983-2005	12¼	1,000,000,000	122,527,510
H 7—1983-85	10½	300,000,000	31,988,631
H 8—1983/84-93	11¾	1,025,000,000	120,160,494
H 9—1983/84-2005	12	1,775,000,000	181,291,152
H 11—1983-88	10¾	625,000,000	67,073,057
H 12—1983/84-93	11½	850,000,000	103,416,542
H 13—1983-85	9¾	350,000,000	34,048,367
H 14—1983/84-86	10	200,000,000	19,967,741
H 15—1984-89	11	200,000,000	21,916,020
H 16—1984-86	10½	350,000,000	36,756,877
H 17—1984-94	12	225,000,000	27,114,595
H 18—1984/85-2006	12½	975,000,000	47,213,108
H 20—1984-89	12½	575,000,000	59,662,448
H 21—1984-94	13	1,025,000,000	105,214,628
H 22—1984-2004	13½	550,000,000	70,599,171
H 23—1984-87	12¼	650,000,000	56,129,479
H 24—1984-89	13¼	525,000,000	54,677,492
H 25—1984-94	13¾	1,200,000,000	122,252,767
H 26—1984-2006	14	1,025,000,000	106,037,901
H 27—1984-87	13	375,000,000	37,969,450
H 28—1984-86	13	375,000,000	39,725,466
H 29—1984-94	13½	250,000,000	26,214,035
H 30—1984-2007	13¾	325,000,000	35,076,627
H 31—1984-87	13½	150,000,000	13,509,220
H 32—1984-89	13½	150,000,000	13,426,036
H 36—1984-2007	13	700,000,000	52,605,637
H 37—1984-86	12¼	400,000,000	27,990,411
H 39—1984-94	12¾	475,000,000	33,143,670
H 40—1984-89	12¼	325,000,000	18,566,861
H 41—1984-2008	12¾	750,000,000	44,808,390
H 42—1984-94	12½	900,000,000	53,017,291
H 43—1984/85-90	12	400,000,000	3,961,642
H 44—1984/85-95	12¾	725,000,000	16,117,974
H 45—1984/85-88	11¾	250,000,000	4,144,696
H 46—1984-86	10¾	450,000,000	15,364,558
H 47—1984-91	11½	225,000,000	7,511,285
H 48—1984-95	11¾	475,000,000	16,208,562
H 49—1985-89	10¾	350,000,000	8,555,822
H 51—1985-95	11½	375,000,000	6,852,740
H 52—1985-2008	11¾	325,000,000	18,910,802
H 54—1985-95	11¼	375,000,000	4,623,288
H 55—1985-87	12	400,000,000	657,534
Discounts or premiums			105,551,554
Commissions			66,748,981
		69,256,215,000	*7,543,813,868*
Payable in foreign currencies—			
United States dollars[4]—			
1962-87	5	65,452,800	3,259,163
1968-88	6⅛	136,360,000	9,173,771
1978-85	8.2	340,900,000	27,621,805
1978-98	8⅜	340,900,000	29,053,423
1978-98	9¼	477,260,000	43,624,424
1981-86	16¼	409,080,000	65,297,304
		1,769,952,800	*178,029,890*

Public debt charges—*Continued*

	Rate of interest	Amount of principal[1]	Amount expended in 1984-85[2]
	%	$	$
Deutsche marks[5]—			
1978-84 (matured May 10, 1984)	5		658,033
1982-89	8½	89,200,000	7,433,007
		89,200,000	*8,091,040*
Swiss francs[6]—			
1979-89	3⅜	152,064,000	5,167,283
1984-92	5¼	105,600,000	5,005,000
		257,664,000	*10,172,283*
		2,116,816,800	***196,293,213***
		71,373,031,800	7,740,107,081
Canada savings bonds—			
S 27—1972-84 (matured Nov 1, 1984)	10½		76,976,398
S 28—1973-85	10½-11¼	263,240,350	64,467,773
S 30—1975-84 (matured Nov 1, 1984)	10½		71,482,591
S 31—1976-85	10½-11¼	472,325,300	68,102,714
S 32—1977-86	10½-11¼	400,057,700	78,531,294
S 33—1978-85	10½-11¼	2,885,177,700	457,472,499
S 34—1979-86	10½-11¼	2,020,676,500	288,594,371
S 35—1980-87	10½-11¼	1,361,726,200	194,061,954
S 36—1981-88	10½-11¼	7,756,059,100	1,031,581,248
S 37—1982-89	9¼-10¼-11¼	6,943,298,400	824,432,937
S 38—1983-90	9¼-10¼-11¼	7,678,844,200	955,188,276
S 39—1984-91	11¼	12,178,025,006	587,369,483
Interest expense adjustment for series which have matured in previous years			6,694,146
Commissions			112,861,438
		41,959,430,456	4,817,817,122
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	various	205,337,000[7]	21,662,009
Treasury bills—			
Unamortized balance carried forward at March 31, 1984			1,016,378,026
Amortization of discount on 1984-85 issues		52,300,000,000	4,199,174,225
		52,300,000,000	5,215,552,251
Borrowings of Canadair Financial Corporation Inc. to be repaid by the Government—			
Payable in Canadian currency		100,000,000	
Payable in foreign currencies		1,016,976,000	
		1,116,976,000	
Notes and loans payable in foreign currencies—			
United States dollars[4]—			
Canadian banks	various	545,440,000	43,632,196
American banks	various	1,363,600,000	42,111,418
1982-87	14⅜	1,022,700,000	148,862,946
1983-88	10⅞	681,800,000	74,013,241
1985-90	11½	681,800,000	1,960,175
		4,295,340,000	*310,579,976*
Swiss francs[6]—			
1979-85 (matured March 14, 1985)	3		6,909,812
1982-87	7⅛	211,200,000	13,790,372
1984-87	4⅞	158,400,000	6,899,588
1984-89	5⅝	158,400,000	8,217,000
1984-90	5⅛	105,600,000	4,810,666
		633,600,000	*40,627,438*
Japanese yen[8]—			
1979-89	7.1	169,611,750	13,041,290
1979-99	7½	190,575,000	13,579,712
1984-92	7.9	653,400,000	33,577,495
		1,013,586,750	*60,198,497*
		5,942,526,750	411,405,911
Servicing costs and costs of issuing new loans			54,244,474
Total public debt charges related to unmatured debt		**172,897,302,006**	**18,260,788,848**

Public debt charges—*Concluded*

	Rate of interest	Amount of principal[1]	Amount expended in 1984-85[2]
	%	$	$
SPECIFIED PURPOSE ACCOUNTS—			
Canada Pension Plan Account	various	1,707,355,679	151,501,921
Annuities agents' pension account	4	47,801	1,371
Government Annuities Account	7	1,095,429,638	74,928,146
Canadian Forces Superannuation Account	various	13,134,506,039	1,327,564,527
Regular forces death benefit account	various	58,736,076	5,814,566
Members of Parliament retiring allowances account	6	22,350,690	2,312,087
Royal Canadian Mounted Police—			
Dependants' pension fund	4	13,764,359	1,381,598
Superannuation Account	various	1,815,802,101	175,873,712
Public Service death benefit account	various	261,173,828	24,142,424
Public Service Superannuation Account	various	19,622,485,102	1,970,726,332
Supplementary Retirement Benefits Account	various	2,417,425,257	206,505,907
Canadian Forces	various		39,344,977
Diplomatic Services	various		1,816
Judges	various		438,723
Lieutenant-Governors	various		6,688
Judges superannuation account	various		6,584
Deposit and trust accounts—			
Common school funds—			
Ontario	5	1,502,256[9]	76,662
Quebec	5	1,175,515[9]	57,226
Foreign claims fund	various	1,737,648	165,203
War claims fund—World War II	various	9,940,705	911,325
Guarantee deposits—Reserve resources	various	455,428	45,525
Land assurance fund	3	733,186	19,869
Federal Court special account	various	8,799,789	555,689
Contractors' security deposits	various	19,719,319	15,248,603
Army benevolent fund	various	1,131,809	126,077
Halifax 1917 explosion pension account	various	936,174	95,016
Indian band funds	various	781,524,250	84,702,077
Indian compensation funds	various	112,600	12,771
Indian moneys suspense account	various	22,507,376	1,323,803
Cost recoverable technical assistance program	various	677,494	144,507
Indian estate accounts	various	13,878,795	258,588
Indian savings accounts	various	76,879,131	7,510,043
Medical Research Council—Donations and bequests	various	79,079	8,176
Maritime pollution claims fund	various	103,281,206	11,750,599
Western grain stabilization account	various	970,514,445	92,857,946
Mackenzie King trust account	9.28	278,881	28,687
Indian special accounts	various	588,561	397,064
Queen's Fellowship fund	various	311,814	6,844
Inmates' trust fund	various	5,348,840	393,634
Veterans administration and welfare trust fund	various	418,604	219,002
Allocation of Special Drawing Rights of the International Monetary Fund	various		91,633,063
St Lawrence Seaway Authority	various	13,000,000	1,070,072
National Museums of Canada—Trust account		414,806	44,295
Royal Canadian Mounted Police—Benefit fund	various	1,798,024	170,052
		2,037,745,735	*309,832,418*
Total public debt charges related to specified purpose accounts		**42,186,822,305**	**4,290,383,797**
TOTAL PUBLIC DEBT CHARGES		**215,084,124,311**	**22,551,172,645**
Summary:			
Interest			16,996,213,947
Discount on Treasury bills			5,215,552,251
Discounts or premiums			105,551,554
Commissions			179,610,419
Servicing costs and costs of issuing new loans			54,244,474
			22,551,172,645

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[1] For unmatured debt, the amount of principal represents the closing balance as at March 31, 1985. For the specified purpose accounts, the amount of principal represents the net closing balance as at March 31, 1985.

[2] Amounts reported in this column represent interest (i.e. interest on unmatured debt (including Treasury bill discounts) and on specified purpose accounts) unless otherwise indicated.

[3] Exchangeable at the option of the holder for an equal par value bond bearing the same interest rate.

[4] Converted to $1 US = $1.3636 Canadian.

[5] Converted to 1 DM = $.4460 Canadian.

[6] Converted to 1 SF = $.5280 Canadian.

[7] Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Department of Insurance, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

[8] Converted to 1 Y = $.005445 Canadian.

[9] Interest on this balance is distributed to the Provinces of Ontario and Quebec on a basis of population.

Capital leases

Commitments under capital lease arrangements

This statement provides details of commitments under capital lease arrangements which are summarized in Note 15 to the audited financial statements in Section 2 of this volume. A capital lease is a lease that, from the point of view of the Government, transfers substantially all the benefits and risks incident to ownership of the asset to the Government. (in thousands of dollars)

						Balances at March 31, 1985			
Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception	Total estimated minimum lease payments full term (excluding executory costs)	Implicit interest rate (%)	Total estimated remaining minimum lease payments	*Less:* imputed interest, using the implicit interest rate	*Less:* executory costs	Net commitment under capital lease arrangements
Employment and Immigration									
Electronic data processing, Phase IV	Oct 12, 1982	5	2,069	3,387	18	1,901	560		1,341
Environment									
Cray computer	Jan 11, 1983	6.5	20,012	42,575	19.8	42,915	18,925	5,181	18,809
Public Works									
Charlottetown, DVA Building	Apr 1, 1984	35	15,600	78,365	14.2	76,126	60,543		15,583
Guy Favreau, Montreal	Dec 1, 1983	35	87,600	422,950	12.7	407,980	320,680		87,300
240 Sparks St, CD Howe Building	Jan 1, 1979	35	63,703	213,500	9.1	175,375	113,829		61,546
L'Esplanade Laurier, Ottawa	July 1, 1975	35	60,374	222,715	9.5	165,687	109,234		56,453
Place du Centre, Hull	Dec 1, 1977	30	26,201	96,600	11.4	74,453	50,005		24,448
Terrasses de la Chaudière, Hull	July 1, 1977	35	146,084	564,230	9.8	451,250	310,250		141,000
Cornwall, Government of Canada Building (GOCB)	Dec 1, 1984	35	9,600	49,420	14.5	48,949	39,354		9,595
Scarborough (GOCB)	Dec 1, 1984	35	38,900	191,965	13.3	190,232	151,367		38,865
			448,062	1,839,745		1,590,052	1,155,262		434,790
Total			470,143	1,885,707		1,634,868	1,174,747	5,181	454,940

Capital leases—*Concluded*

Commitments under capital lease arrangements in order of maturity

(in thousands of dollars)

	Payments due in											
Departments	1986	1987	1988	1989	1990	1991 to 1995	1996 to 2000	2001 to 2005	2006 to 2010	2011 to 2015	2016 to 2020	Total
Employment and Immigration												
Remaining payments	636	636	629									1,901
Imputed interest	275	204	81									560
Net commitment	361	432	548									1,341
Environment												
Remaining payments	4,359	4,613	4,919	5,003	5,216	18,805						42,915
Imputed interest	3,635	3,631	3,626	3,588	3,569	876						18,925
Executory costs	724	864	1,147	1,147	1,024	275						5,181
Net commitment		118	146	268	623	17,654						18,809
Public Works												
Remaining payments	49,625	49,625	49,625	49,625	49,625	248,125	248,125	248,125	247,078	229,527	120,947	1,590,052
Imputed interest	46,546	46,039	45,900	45,687	45,980	218,401	201,214	172,302	131,862	136,658	64,673	1,155,262
Net commitment	3,079	3,586	3,725	3,938	3,645	29,724	46,911	75,823	115,216	92,869	56,274	434,790
Summary												
Remaining payments	54,620	54,874	55,173	54,628	54,841	266,930	248,125	248,125	247,078	229,527	120,947	1,634,868
Imputed interest	50,456	49,874	49,607	49,275	49,549	219,277	201,214	172,302	131,862	136,658	64,673	1,174,747
Executory costs	724	864	1,147	1,147	1,024	275						5,181
Net commitment	3,440	4,136	4,419	4,206	4,268	47,378	46,911	75,823	115,216	92,869	56,274	454,940

Capital leases—Purchase options exercised during the year

(in thousands of dollars)

	Original lease plan				Values upon exercise of purchase option					
	Total minimum lease payments including final purchase option	Imputed interest	Executory costs	Net commitment	Total minimum lease payments including purchase option exercised	Imputed interest	Net minimum lease payments	Executory costs	Purchase option exercised	Market or appraisal value of acquisition
Employment and Immigration										
2,023 electronic data processing units	5,729	1,099	897	3,733	5,239	610	968	897	2,764	N/A*
4 Burrough's computer systems	2,493	609		1,884	2,312	428	484		1,400	N/A*
	8,222	1,708	897	5,617	7,551	1,038	1,452	897	4,164	

*Not applicable.

Education leave costs

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		$	$	$	$	$	$	$	$
Agriculture	132	1,326,637[1]	1,617,759	48,786	973	212,409	13,954	40,819	3,261,337
Communications—									
Department	2		32,299			1,003	130		33,432
National Film Board	2	22,575[2]				1,800			24,375
National Library	1		21,168			1,802	400		23,370
National Museums of Canada	1		18,164						18,164
Employment and Immigration	6		6,371	100		5,329	746	110	12,656
Energy, Mines and Resources	14	188,930[3]	42,420	812	4,133	16,235	3,660	1,628	257,818
Environment	49	176,826[4]	339,254	13,858	7,145	32,788	5,171	6,898	581,940
External Affairs—									
Department	3		68,348			26,106			94,454
Canadian International Development Agency	5	57,819[5]	48,000	4,103	1,980	5,935	515	6,507	124,859
Finance	2	8,402	21,897	84		6,775	218		37,376
Fisheries and Oceans	22	164,565[6]	195,743	9,616	8,835	13,192	2,747	6,730	401,428
Indian Affairs and Northern Development	15		433,506	21,155		15,616	4,750		475,027
Justice—									
Department	4	39,217[5]		110	699	1,083	85		41,194
Supreme Court of Canada	1	20,009[7]							20,009
National Defence	49	439[7]	710.192[8]	2,510		6,199	3,224		722,564
National Health and Welfare	45	20,331[5]	522,176	70,277		335,858	234	185	949,061
National Revenue—									
Taxation	4	4,138[9]				1,900	253		6,291
Privy Council—									
Department	3	27,296[7]				2,512	531	210	30,549
Commissioner of Official Languages	1					1,264	299		1,563
Economic Council of Canada	2		18,719						18,719
Public Works	2	5,519						833	6,352
Regional Industrial Expansion	6	29,020	27,017			20,306	704		77,047
Science and Technology—									
Science Council of Canada	1		3,998			1,200	177	1,395	6,770
Secretary of State—									
Department	5		31,357			6,800			38,157
Public Service Commission	33		236,175			9,877	346		246,398
Solicitor General—									
Correctional Service	26	224,533[10]	84,244	2,198	708	9,705	2,036		323,424
National Parole Board	1	6,077				525	179		6,781
Supply and Services—									
Department—									
Services Program	2	11,749	484			300	94		12,627
Supply Program	2	4,796				1,550	364	964	7,674
Statistics Canada	10	46,022				11,469	653		58,144
Transport	39	122,221[11]	54,407	4,753		16,074	7,535		204,990
Treasury Board	2		33,874			2,119	210		36,203
Veterans Affairs	5	5,725[7]	31,561			850	577		38,713
Total	497	2,512,846	4,599,133	178,362	24,473	768,581	49,792	66,279	8,199,466

[1] Sixty-five employees were paid salaries.

[2] Two employees were paid partial salary.

[3] Eleven employees were paid salaries.

[4] Seventeen employees were paid salaries.

[5] Two employees were paid salaries.

[6] Eight employees were paid salaries.

[7] One employee was paid salary.

[8] Forty-four employees were paid allowances in lieu of salary.

[9] Three employees were paid salaries.

[10] Thirteen employees were paid salaries.

[11] Twenty-five employees were paid salaries.

SECTION 15

1984-85
PUBLIC ACCOUNTS

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Government of Canada
Gouvernement du Canada

Receiver General for Canada
Hon. Stewart D. McInnes

public accounts of canada

1985

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes. **Volume I** presents a summary and analysis of the financial transactions of the Government while **Volume III** contains an annual consolidated report on the businesses and activities of all parent Crown corporations together with a listing of all Crown corporations and other corporate interests of Canada.

Volume II presents the financial operations of the Government, segregated by department. It contains financial operations of individual departments and their associated agencies, and additional information and analysis.

(a) Departmental Financial Operations

In a fashion similar to the Estimates, Volume II uses a uniform set of statements to present each department's financial operations. In most respects, the level of detail is the same as in the Estimates and provides the following information:

(i) Use of Appropriations

This is the principal departmental statement. It is a summary of the use by department of both the budgetary and non-budgetary authorities given to them by Parliament in appropriation acts and other statutes. It displays, by program:

—the wording of the relevant appropriations or statutes;

—the amount authorized under each appropriation or statute;

—the total use made during the year of the authorized amounts;

—unexpended balances (amounts lapsed and carried forward) or amounts overexpended; and,

—the total use for the previous year.

(ii) Total Cost of Programs—Budgetary

This table shows the total calculated cost for each program, by adding to net expenditure, the imputed value of services provided by other departments, and of accommodation provided by the reporting department and by the Department of Public Works, and by deducting non-tax receipts credited to revenue.

The total calculated program cost is also reflected in the Estimates and in the Public Accounts in the "Programs by Activity" table.

(iii) Programs by Activity—Budgetary

This is a comparison of budgetary appropriations with actual expenditures and the imputed costs and revenues referred to in *(ii)*. The table displays total program expenditures by activity and type of vote, and total cost of programs by type of vote. It is related to the "Program by Activities" table displayed in the Estimates.

(iv) Grants and Contributions

This table displays details of amounts appropriated for grants and contributions, by class of recipients and by program, and the payments.

(v) Budgetary Expenditure by Program and Standard Object

This table presents net expenditure by standard object and relates to the "Objects of Expenditure" table shown in the Estimates.

(vi) Revenue

Each department displays summary and detailed statements of revenue collected as part of its operations.

(vii) Revolving Funds

The commercial orientation of a revolving fund is reflected in the balance sheet and statement of operations, or income and expenditure, presented each year. A revolving fund's minimum goal is the recovery of cost, and most commercial accounting conventions are used to measure cost.

(viii) Other Entities

To further the objectives of the Government and of departments, various entities such as departmental corporations have been created by appropriation acts and other legislation. Financial statements for these entities are also shown.

(b) Additional Information and Analysis

Further details of certain outlays are provided, in Volume II, to supplement the statements already presented. This supplementary information includes:

—accounts receivable and deletions (Section 30);

—professional and special services (Section 31);

—construction and acquisition of land, buildings, works, machinery and equipment (Section 32);

—payments of damage claims, ex gratia payments, Federal Court awards and nugatory payments (Section 33);

—selected miscellaneous payments and federal-provincial shared-cost programs (Section 34);

—grants and contributions (Section 35); and,

—miscellaneous statements by department (Section 36).

Summary Tables

The following tables provide summaries of the financial operations contained in the departmental sections.

Table 1	summarizes the appropriations and the use of appropriations. (This statement also appears in Section 2 of Volume I.)
Table 2	summarizes by department the budgetary and non-budgetary appropriations and spending made under annual and non-lapsing appropriations and various statutory authorities.
Table 3	summarizes expenditure by department and by standard object.
Table 4	summarizes revenue by department and by main classification.

TABLE 1

STATEMENT OF USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1985
(in millions of dollars)

Section (Volume II)		Appropriations			Used in the current year	Balances			Used in the previous year
		Current year	Brought forward	Total		Lapsed	Over-expended	Carried forward	
1	Agriculture—Budgetary	1,892	23	1,915	1,593	298		24	1,393
	Non-budgetary	**548**	**479**	**1,027**	**–134**	(1)		**1,161**	**194**
2	Communications—Budgetary	1,564	20	1,584	1,520	41		23	1,369
	Non-budgetary	**15**	**66**	**81**	**–3**	(1)		**84**	(1)
3	Consumer and Corporate Affairs—Budgetary	261		261	202	59			269
4	Economic and Regional Development—Budgetary	22		22	6	16			20
5	Employment and Immigration—Budgetary	5,308		5,308	4,994	314			4,820
	Non-budgetary		**12**	**12**	**6**			**6**	**3**
6	Energy, Mines and Resources—Budgetary	4,824	20	4,844	4,575	198		71	3,458
	Non-budgetary	**10**	**3,900**	**3,910**	**4**	**6**		**3,900**	**625**
7	Environment—Budgetary	855		855	819	36			762
8	External Affairs—Budgetary	2,346	8	2,354	2,305	37		12	1,972
	Non-budgetary	**1,052**	**10,198**	**11,250**	**510**	**23**		**10,717**	**535**[2]
9	Finance—Budgetary	28,593		28,593	28,514	4		75	23,918
	Non-budgetary	**214**	**4,769**	**4,983**	**249**	(1)		**4,734**	**40**
10	Fisheries and Oceans—Budgetary	789		789	721	68			609
	Non-budgetary	**45**	**125**	**170**	**118**	(1)		**52**	**37**
11	Governor General—Budgetary	6		6	6	(1)			5
12	Indian Affairs and Northern Development—Budgetary	2,277	9	2,286	2,251	29	3	9	2,052
	Non-budgetary	**22**	**49**	**71**	**21**	**2**		**48**	**150**
13	Justice—Budgetary	285		285	257	28	(1)		219
14	Labour—Budgetary	2,173		2,173	2,107	66			1,719
	Non-budgetary	**25**	**4,641**	**4,666**	**283**	**23**		**4,360**	**438**
15	National Defence—Budgetary	8,938		8,938	8,926	30	18		7,972
	Non-budgetary		**48**	**48**	**9**			**39**	**1**
16	National Health and Welfare—Budgetary	24,935		24,935	24,914	21	(1)		22,554
	Non-budgetary	(1)	**20**	**20**	**20**	(1)			
17	National Revenue—Budgetary	1,611		1,611	1,588	23			1,465
	Non-budgetary		**500**	**500**				**500**	
18	Parliament—Budgetary	196		196	194	2			178
19	Privy Council—Budgetary	176		176	174	2	(1)		83
20	Public Works—Budgetary	1,669	145	1,814	1,433	90		291	1,234
	Non-budgetary	**2**		**2**		**2**			
21	Regional Industrial Expansion—Budgetary	1,932	104	2,036	1,666	273		97	2,072
	Non-budgetary	**–71**	**1,360**	**1,289**	**–155**	**9**		**1,435**	**–155**
22	Science and Technology—Budgetary	830		830	792	38			693
23	Secretary of State—Budgetary	3,260	8	3,268	3,224	35		9	2,918
24	Social Development—Budgetary	7		7	3	4			6
25	Solicitor General—Budgetary	1,789		1,789	1,630	159			1,496
	Non-budgetary		(1)	(1)	(1)			(1)	(1)
26	Supply and Services—Budgetary	457	246	703	410	15		278	441
	Non-budgetary		**22**	**22**	**–2**			**24**	**–2**
27	Transport—Budgetary	4,051	97	4,148	3,701	405		42	3,265
	Non-budgetary	**17**	**945**	**962**	**–10**	**9**		**963**	**57**
28	Treasury Board—Budgetary	573		573	270	303			265
29	Veterans Affairs—Budgetary	1,529		1,529	1,459	70			1,388
	Non-budgetary		**377**	**377**	**–34**			**411**	**–34**
	TOTAL—BUDGETARY	103,148	680	103,828	100,254[3]	2,664	21	931	88,615
	NON-BUDGETARY	**1,879**	**27,511**	**29,390**	**882**[4]	**74**		**28,434**	**1,889**[2]

[1] Less than $500,000.

[2] Previous year's amount was restated due to exclusion of revaluation adjustment.

[3] Represents total net expenditure.

[4] Represents total use of non-budgetary authorities.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 2

APPROPRIATIONS AND EXPENDITURE BY DEPARTMENT
FOR THE YEAR ENDED MARCH 31, 1985
(in millions of dollars)

Section Volume II)		Appropriations			Expenditure			Used in the previous year
		Annual	Statutory	Total	Annual	Statutory	Total	
1	Agriculture—Budgetary	1,405	510	1,915	1,323	270	1,593	1,393
	Non-budgetary	(1)	**1,027**	**1,027**	(1)	**−134**	**−134**	**194**
2	Communications—Budgetary	1,537	47	1,584	1,496	24	1,520	1,369
	Non-budgetary	(1)	**81**	**81**		**−3**	**−3**	(1)
3	Consumer and Corporate Affairs—Budgetary	248	13	261	189	13	202	269
4	Economic and Regional Development— Budgetary	21	1	22	5	1	6	20
5	Employment and Immigration—Budgetary	2,259	3,049	5,308	1,945	3,049	4,994	4,820
	Non-budgetary		**12**	**12**		**6**	**6**	**3**
6	Energy, Mines and Resources—Budgetary	4,213	631	4,844	4,077	498	4,575	3,458
	Non-budgetary	**10**	**3,900**	**3,910**	**4**		**4**	**625**
7	Environment— Budgetary	799	56	855	763	56	819	762
8	External Affairs—Budgetary	2,187	167	2,354	2,132	173	2,305	1,972
	Non-budgetary	**2,147**	**9,103**	**11,250**	**382**	**128**	**510**	**535**(2)
9	Finance—Budgetary	103	28,490	28,593	99	28,415	28,514	23,918
	Non-budgetary	**1**	**4,982**	**4,983**	**1**	**248**	**249**	**40**
10	Fisheries and Oceans—Budgetary	754	35	789	686	35	721	609
	Non-budgetary	**70**	**100**	**170**	**18**	**100**	**118**	**37**
11	Governor General—Budgetary	5	1	6	5	1	6	5
12	Indian Affairs and Northern Development—Budgetary	2,202	84	2,286	2,176	75	2,251	2,052
	Non-budgetary	**71**		**71**	**21**		**21**	**150**
13	Justice—Budgetary	187	98	285	159	98	257	219
14	Labour—Budgetary	1,918	255	2,173	1,852	255	2,107	1,719
	Non-budgetary	**24**	**4,642**	**4,666**	**1**	**282**	**283**	**438**
15	National Defence—Budgetary	8,237	701	8,938	8,225	701	8,926	7,972
	Non-budgetary	**48**		**48**	**9**		**9**	**1**
16	National Health and Welfare—Budgetary	1,090	23,845	24,935	1,069	23,845	24,914	22,554
	Non-budgetary	(1)	**20**	**20**	(1)	**20**	**20**	
17	National Revenue—Budgetary	1,147	464	1,611	1,124	464	1,588	1,465
	Non-budgetary		**500**	**500**				
18	Parliament—Budgetary	137	59	196	135	59	194	178
19	Privy Council—Budgetary	78	98	176	76	98	174	83
20	Public Works—Budgetary	1,209	605	1,814	1,119	314	1,433	1,234
	Non-budgetary	**2**		**2**				
21	Regional Industrial Expansion—Budgetary	1,855	181	2,036	1,582	84	1,666	2,072
	Non-budgetary	**49**	**1,240**	**1,289**	**3**	**−158**	**−155**	**−155**
22	Science and Technology—Budgetary	809	21	830	771	21	792	693
23	Secretary of State—Budgetary	759	2,509	3,268	724	2,500	3,224	2,918
24	Social Development—Budgetary	7	(1)	7	3	(1)	3	6
25	Solicitor General—Budgetary	1,594	195	1,789	1,435	195	1,630	1,496
	Non-budgetary	(1)		(1)	(1)		(1)	(1)
26	Supply and Services—Budgetary	418	285	703	402	8	410	441
	Non-budgetary		**22**	**22**		**−2**	**−2**	**−2**
27	Transport—Budgetary	3,221	927	4,148	2,822	879	3,701	3,265
	Non-budgetary	**17**	**945**	**962**	**9**	**−19**	**−10**	**57**
28	Treasury Board—Budgetary	565	8	573	262	8	270	265
29	Veterans Affairs—Budgetary	1,509	20	1,529	1,439	20	1,459	1,388
	Non-budgetary		**377**	**377**		**−34**	**−34**	**−34**
	TOTAL—BUDGETARY	40,473	63,355	103,828	38,095	62,159	100,254(3)	88,615
	NON-BUDGETARY	**2,439**	**26,951**	**29,390**	**448**	**434**	**882**(4)	**1,889**(2)

(1) Less than $500,000.

(2) Previous year's amount was restated due to exclusion of revaluation adjustment.

(3) Represents total net expenditure.

(4) Represents total use of non-budgetary authorities.

Amounts in roman type are budgetary.

Amounts in **bold face** type are non-budgetary loans, investments and advances.

TABLE 3

EXPENDITURE BY STANDARD OBJECT
FOR THE YEAR ENDED MARCH 31, 1985

Section (Volume II)		Salaries and wages	Other personnel costs	Transportation and communications	Information	Professional and special services	Rentals	Purchased repair and upkeep
		(1)	(1)	(2)	(3)	(4)	(5)	(6)
		$	$	$	$	$	$	$
1	Agriculture	401,966,697	61,932,793	30,429,016	5,719,406	54,708,794	7,405,231	6,664,043
2	Communications	203,679,075	32,830,718	141,846,353	8,096,212	70,969,556	14,489,871	7,456,473
3	Consumer and Corporate Affairs	82,577,822	12,461,000	9,445,179	2,983,393	18,031,875	571,111	1,404,904
4	Economic and Regional Development	3,573,457	754,479	505,146	163,083	920,263	107,178	18,165
5	Employment and Immigration	736,250,782	127,437,166	85,876,681	21,976,174	609,454,500	92,618,607	12,220,808
6	Energy, Mines and Resources	214,331,951	29,219,918	23,897,545	10,573,904	127,963,495	12,236,093	8,753,938
7	Environment	370,776,757	59,885,444	47,588,591	12,998,920	88,232,451	31,916,999	23,019,703
8	External Affairs	261,213,040	66,664,138	87,812,149	24,762,714	60,821,499	70,410,899	20,636,536
9	Finance	67,903,350	10,989,725	8,239,257	4,392,748	16,851,075	1,592,349	1,110,435
10	Fisheries and Oceans	216,374,974	35,210,104	29,701,350	6,475,974	84,486,547	27,113,146	26,451,261
11	Governor General	3,015,687	639,829	601,431	33,373	385,902	40,666	21,207
12	Indian Affairs and Northern Development	192,914,809	38,593,379	32,352,849	2,647,800	68,585,280	17,186,215	11,867,219
13	Justice	133,112,696	10,566,658	13,138,042	3,414,750	14,585,804	846,522	1,234,803
14	Labour	33,556,112	46,954,503	3,677,215	1,534,265	11,801,975	603,717	250,699
15	National Defence	3,329,976,779	599,099,135	332,542,812	19,503,607	335,632,416	51,293,721	483,352,057
16	National Health and Welfare	290,407,601	53,140,997	69,388,223	10,698,451	82,370,872	3,989,314	5,754,991
17	National Revenue	819,552,897	128,338,544	72,982,906	27,981,204	28,323,789	12,165,358	7,150,185
18	Parliament	108,181,417	31,036,496	15,684,662	11,416,609	5,058,159	3,114,168	3,227,642
19	Privy Council	90,551,062	5,786,682	14,776,408	17,654,081	14,090,516	8,526,496	890,874
20	Public Works	265,865,370	41,778,453	25,101,252	5,569,659	160,543,068	382,329,472	195,369,856
21	Regional Industrial Expansion	118,333,049	18,098,312	17,666,662	37,755,017	37,215,534	3,214,213	1,995,208
22	Science and Technology	144,225,672	21,374,135	14,467,503	5,669,782	55,427,796	7,302,070	7,073,347
23	Secretary of State	196,624,596	30,343,243	16,246,345	8,416,713	34,746,301	5,197,025	2,019,854
24	Social Development	1,650,626	387,962	281,676	41,818	188,680	22,692	50,586
25	Solicitor General	1,121,376,755	186,660,025	98,612,017	2,154,827	133,305,555	24,185,798	39,099,924
26	Supply and Services	451,726,387	69,594,557	209,421,956	88,530,356	92,411,164	45,866,893	12,937,611
27	Transport	771,858,743	147,649,700	96,538,563	13,241,463	227,912,377	16,773,245	126,932,289
28	Treasury Board	42,307,076	234,950,960	994,192	2,061,472	8,135,895	187,556	64,273
29	Veterans Affairs	114,659,785	16,978,000	15,792,045	1,145,726	118,317,614	3,542,901	4,013,041
	Total net expenditure	10,788,545,024	2,119,357,055	1,515,608,026	357,613,501	2,561,478,752	844,849,526	1,011,041,932

Utilities, materials and supplies	Construction and acquisition of land, buildings and works	Construction and acquisition of machinery and equipment	Grants, contributions and other transfer payments	Public debt charges	All other expenditures	Total standard objects	*Less:* revenues credited to the votes	Net expenditure	Section (Volume II)
(7)	(8)	(9)	(10)	(11)	(12)	(1)-(12)	(13)		
$	$	$	$	$	$	$	$	$	
55,776,760	69,548,000	43,352,609	862,404,793		6,352,492	1,606,260,634	13,310,929	1,592,949,705	1
25,349,404	5,326,198	16,817,772	126,950,778		1,025,778,428	1,679,590,838	159,706,698	1,519,884,140	2
3,398,795	585,695	5,187,845	64,816,524		297,343	201,761,486		201,761,486	3
95,484		32,903	159,000		9	6,329,167		6,329,167	4
12,115,224		23,402,215	1,391,730,240		2,787,702,993	5,900,785,390	906,424,000	4,994,361,390	5
19,159,693	5,837,288	39,258,186	5,899,289,458		404,288,848	6,794,810,317	2,219,424,732	4,575,385,585	6
52,477,266	48,868,093	37,450,959	72,371,519		3,914,844	849,501,546	30,480,073	819,021,473	7
29,531,443	28,461,195	31,147,653	1,507,602,107		136,767,326	2,325,830,699	20,317,936	2,305,512,763	8
40,158,639		4,490,572	5,813,958,827	22,551,172,645	585,456	28,521,445,078	7,787,500	28,513,657,578	9
53,393,328	133,884,257	68,058,479	34,780,140		6,898,382	722,827,942	2,059,860	720,768,082	10
866,901		195,074				5,800,070		5,800,070	11
27,176,102	71,664,490	6,455,653	1,767,720,714		17,012,213	2,254,176,723	3,116,413	2,251,060,310	12
3,519,044		3,493,309	72,782,542		852,753	257,546,923		257,546,923	13
1,153,681		2,278,576	55,677,840		1,966,442,050	2,123,930,633	16,618,101	2,107,312,532	14
1,186,685,907	131,244,298	2,337,561,993	345,350,992		44,361,315	9,196,605,032	270,467,232	8,926,137,800	15
64,319,330	30,973,871	19,987,999	24,282,885,516		37,731,400	24,951,648,565	37,929,543	24,913,719,022	16
12,998,685	1,958,981	25,890,899	47,519		516,025,026	1,653,415,993	65,832,000	1,587,583,993	17
5,811,368		8,498,669	1,732,963		196,790	193,958,943		193,958,943	18
2,931,645		2,272,408	16,268,309		33,743	173,782,224		173,782,224	19
145,988,378	545,534,445	34,069,948	286,566,558		277,333,573	2,366,050,032	933,005,767	1,433,044,265	20
2,982,720		2,905,872	836,601,762		589,087,689	1,665,856,038		1,665,856,038	21
35,054,067	45,723,971	57,068,188	411,037,323		35,901	804,459,755	12,886,144	791,573,611	22
6,919,374		5,815,386	2,928,022,638		3,461,374	3,237,812,849	13,554,649	3,224,258,200	23
39,288		19,085			4,374	2,686,787		2,686,787	24
129,397,722	137,795,329	79,852,661	31,854,458		33,720,796	2,018,015,867	388,005,871	1,630,009,996	25
117,218,095		22,802,947	1,445,329		41,509,396	1,153,464,691	743,186,389	410,278,302	26
189,525,666	245,401,061	425,607,345	1,216,476,249		937,234,517	4,415,151,218	713,797,607	3,701,353,611	27
260,192		687,238	562,719		8,136,569	298,348,142	28,712,458	269,635,684	28
16,404,750	555,532	2,697,750	1,161,125,398		3,770,991	1,459,003,533		1,459,003,533	29
2,240,708,951	1,503,362,704	3,307,360,193	49,190,222,215	22,551,172,645	8,849,536,591	106,840,857,115	6,586,623,902	100,254,233,213	

TABLE 4

REVENUE BY MAIN CLASSIFICATION FOR THE YEAR ENDED MARCH 31, 1985

Section (Volume II)		Tax revenue	Return on investments	Refunds of previous years' expenditure
		$	$	$
1	Agriculture			
2	Communications		473,142,341	5,374,739
3	Consumer and Corporate Affairs		1,500,000	1,366,607
4	Economic and Regional Development			977,623
5	Employment and Immigration			36,578
6	Energy, Mines and Resources		770,046	15,991,796
7	Environment	1,257,943,586	97,174,534	138,323,319
8	External Affairs			1,838,537
9	Finance		75,626,700	10,649,394
10	Fisheries and Oceans	957,137	3,388,729,204	9,860,228
11	Governor General		3,464,939	2,604,105
12	Indian Affairs and Northern Development			
13	Justice		25,795,840	9,583,171
14	Labour			745,154
15	National Defence		913,083,483	3,530,927
16	National Health and Welfare		2,241,540	11,010,662
17	National Revenue			3,942,021
18	Parliament	56,547,755,793	114,840	1,644,512
19	Privy Council			378,733
20	Public Works			1,315,783
21	Regional Industrial Expansion		25,620,273	7,970,119
22	Science and Technology		75,332,618	48,950,502
23	Secretary of State			1,552,408
24	Social Development			26,932,776
25	Solicitor General			
26	Supply and Services		10,375	3,959,536
27	Transport		22,219,417	2,979,139
28	Treasury Board		84,858,911	37,469,216
29	Veterans Affairs			27,845
			12,024,759	1,485,973
	Total net revenue	57,806,656,516	5,201,709,820	350,501,403

Services and service fees	Privileges, licences and permits	Proceeds from sales	Domestic coinage	Premium and discount on exchange	Other non-tax revenue	Total	Section (Volume II)
$	$	$	$	$	$	$	
52,071,112	1,297,945	14,970,524			29,956,927	576,813,588	1
3,464,664	49,390,540	29,147			6,655,158	62,406,116	2
5,580,507	23,582,767				4,903,545	35,044,442	3
						36,578	4
10,931					6,539,435	23,312,208	5
1,651,050	4,094,273	4,005,506			13,790,875	1,516,983,143	6
9,048,479	13,471,533	1,967,750			4,727,585	31,053,884	7
345,347	11,831,443	13,791			11,574,899	110,041,574	8
14,835,485			70,061,851	60,839,622	10,578,740	3,555,862,267	9
1,019,061	11,941,501	4,055,753			4,189,197	27,274,556	10
							11
646,870	8,382,213	1,369,681			302,600	46,080,375	12
245,306		33,833			4,196,608	5,220,901	13
665		123,923			11,483,785	928,222,783	14
					24,725,439	37,977,641	15
29,390,721	8,900	278,819			40,284,439	73,904,900	16
8,020,565	397,958	1,743,359			19,831,116	56,579,508,143	17
4,046	3,425	12,095			154,894	553,193	18
		1,046			2,072,516	3,389,345	19
4,906,432	158,629	21,083,169			26,877,101	86,615,723	20
2,385,257					1,624,637	128,293,014	21
					64,309	1,616,717	22
209,392	2,170,580				7,851,611	37,164,359	23
					345	345	24
936,740	3,320,112	23,825,362			928,530	32,980,655	25
1,641,227		24,277,646			4,083,090	55,200,519	26
6,230	1,081,896	814,117			23,376,903	147,607,273	27
242		13,637			1,801,781	1,843,505	28
15,370,162		1,155,728			1,752,664	31,789,286	29
151,790,491	131,133,715	99,774,886	70,061,851	60,839,622	264,328,729	64,136,797,033	

VOLUME II

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    - Commissioner for Federal Judicial Affairs
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SECTION 1

1984-85
PUBLIC ACCOUNTS

Agriculture

Department
Canadian Dairy Commission
Canadian Livestock Feed Board
Canagrex
Farm Credit Corporation

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AGRICULTURE

Department

Objectives

ADMINISTRATION PROGRAM*

—To provide overall direction and administrative support services for the Department.

AGRI-FOOD DEVELOPMENT PROGRAM

—To stimulate the development of the agri-food industry, to provide for a dependable and adequate supply of food at reasonable prices to consumers and to ensure stable and equitable returns to producers and processors.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM

PROGRAM

—To ensure the continued supply of safe, high quality, nutritious food for the domestic and export trade.

RACE TRACK SUPERVISION REVOLVING FUND

—To protect the pari-mutuel betting public associated with horse racing.

CANADIAN FORESTRY SERVICE PROGRAM*

—To promote and enhance the sustained economic utilization of Canada's forest resource through environmentally sound forest management.

CANADIAN GRAIN COMMISSION PROGRAM

—To provide quality assurance of Canadian grain in domestic and export markets in the interests of Canadian agriculture.

Canadian Dairy Commission

Objective

—To achieve a sound, healthy and viable dairy industry.

Canadian Livestock Feed Board

Objective

—To ensure the availability of adequate feed grain supplies and storage space to meet the needs of livestock feeders in Eastern Canada and British Columbia and to contribute to reasonable price stability for such supplies; to assist in equalizing feed grain prices to livestock feeders in Eastern Canada and in British Columbia.

Canagrex

Objective

—To promote, facilitate and engage in the export of agricultural and food products from Canada.

Farm Credit Corporation

Objective

—To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

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* Part of both the Administration Program and the Environmental Services Program of the Department of Environment has been transferred to the Administration Program and the Canadian Forestry Service Program of this Department (PC 1984-3200 dated September 17, 1984).

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures	
	1b To authorize the transfer of $1,764,000 from Environment Vote 1, Appropriation Act No. 2 1984-85 for the purposes of this Vote and to provide a further amount of	$ 47,402,000
	Transfer from: Environment Vote 1	2,373,000
	TB Vote 10(1)	1,764,000
	TB Vote 30(1)	51,799
Stat	Minister of Agriculture—Salary and motor car allowance	300,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	AGRI-FOOD DEVELOPMENT PROGRAM	
	Budgetary	
5	Operating expenditures, including the costs of publishing departmental research papers as supplements to the "Canadian Entomologist" and to authorize the payment of commissions for services provided in accordance with the Western Grain Stabilization Act	
	5b	$ 251,303,000
	Transfer from TB Vote 10(1)	18,427,000
		1,608,387
	Less: transfer to Vote 15	271,338,387
10	Capital expenditures and to make expenditures on works, land, buildings and equipment on other than federal property, for community infrastructure and on projects for the benefit of Indians and non-Indians	360,000
	10b	$ 67,963,000
		32,043,900
	Less: transfer to Vote 15	100,006,900
15	The grants listed in the Estimates and contributions	15,000,000
	15b	$ 360,665,031
	15c To authorize the transfer of $360,000 from Agriculture Vote 5, $15,000,000 from Agriculture Vote 10, $5,000,000 from Agriculture Vote 30, $3,000,000 from Agriculture Vote 35 and $1,000,000 from Agriculture Vote 40, Appropriation Act No. 2, 1984-85, $5,000,000 from Agriculture Vote 37b, and $5,000,000 from Agriculture Vote 38b, Appropriation Act No. 3, 1984-85, for the purposes of this Vote and to provide a further amount of	145,837,000
	Transfer from: Vote 5	47,100,000
	Vote 10	360,000
	Vote 30	15,000,000
	Vote 35	5,000,000
	Vote 37b	3,000,000
	Vote 38b	5,000,000
	Vote 40	5,000,000
Stat	Payments to producers for named agricultural commodities pursuant to the minimum provisions of the Agricultural Stabilization Act, as amended	1,000,000
	Total annual authorized limit in accordance with Section 12(3) of the Act, as amended	
Stat	Contributions to the provinces under the Crop Insurance Act	
Stat	Loan guarantees under the Farm Improvement Loans Act	
Stat	Interest payments and guarantees under the Advance Payments for Crops Act	
Stat	Grants to agencies established under the Farm Products Marketing Agencies Act	
Stat	Contributions to employee benefit plans	
Stat	Payments to co-operative associations, processors or selling agencies under the Agricultural Products Co-operative Marketing Act	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
L20	Loans in accordance with agreements entered into with the provinces with the approval of the Governor in Council, for the development of community and industrial infrastructure. (As previously provided in Appropriation Act No. 2, 1983-84 under the Department of Regional Economic Expansion). (Gross)	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
51,890,799		51,890,799		51,890,799	51,869,989	20,810		48,053,360
40,500	1,182	41,682		41,682	41,682			40,975
4,009,000	611,000	4,620,000		4,620,000	4,620,000			4,036,000
55,940,299	*612,182*	*56,552,481*		*56,552,481*	*56,531,671*	*20,810*		*52,130,335*
270,978,387		270,978,387		270,978,387	260,636,548	10,341,839		240,502,781
85,006,900		85,006,900		85,006,900	77,334,047	7,672,853		39,947,904
587,962,031	(19,355,758)(2)	568,606,273	20,893,095	589,499,368	559,277,835	9,328,438	20,893,095	490,987,477
21,000,000	(21,000,000)							
	250,000,000	250,000,000		250,000,000	12,857,142	237,142,858		12,400,038
187,000,000	1,460,003	188,460,003		188,460,003	188,460,003			133,963,184
5,000,000	700,102	5,700,102		5,700,102	5,700,102			2,494,514
8,000,000	(1,615,408)	6,384,592		6,384,592	6,384,592			4,308,194
200,000	(200,000)		700,000	700,000			700,000	
22,894,000	3,489,000	26,383,000		26,383,000	26,383,000			24,521,000
	67,044	67,044		67,044	67,044			6,808,058
	269,151	269,151		269,151	269,151			140
1,188,041,318	*213,814,134*	*1,401,855,452*	*21,593,095*	*1,423,448,547*	*1,137,369,464*	*264,485,988*	*21,593,095*	*955,933,290*
20,000		*20,000*		*20,000*	*14,379*	*5,621*		*111,600*

Use of Appropriations—*Continued*

Vote	Program	
	AGRI-FOOD REGULATION AND INSPECTION PROGRAM	
	Budgetary	
25	Operating expenditures	$ 169,608,000
	25b	1,922,000
	Transfer from TB Vote 10(1)	511,819
30	Capital expenditures	$ 15,598,000
	30b	2,122,000
		17,720,000
	Less: transfer to Vote 15	5,000,000
35	Contributions	$ 12,627,000
	Less: transfer to Vote 15	3,000,000
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND	
Stat	Estimates 1984-85	
	Total program—Budgetary	
	CANADIAN FORESTRY SERVICE PROGRAM	
	Budgetary	
36b	Operating expenditures and authority to spend revenue received during the year—To authorize the transfer of $32,795,186 from Environment Vote 5, Appropriation Act No. 2, 1984-85 for the purposes of this Vote and to provide a further amount of	$ 7,683,344
	Transfer from Environment Vote 5	32,795,186
37b	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property—To authorize the transfer of $26,914,197 from Environment Vote 10, Appropriation Act No. 2, 1984-85 for the purposes of this Vote and to provide a further amount of	$ 7,919,000
	Transfer from Environment Vote 10	26,914,197
		34,833,197
	Less: transfer to Vote 15	5,000,000
38b	The grants listed in the Estimates and contributions—To authorize the transfer of $44,894,720 from Environment Vote 15, Appropriation Act No. 2, 1984-85 for the purposes of this Vote and to provide a further amount of	$ 34,789,656
	Transfer from Environment Vote 15	44,894,720
		79,684,376
	Less: transfer to Vote 15	5,000,000
	Total program—Budgetary	
	CANADIAN GRAIN COMMISSION PROGRAM	
	Budgetary	
40	Program expenditures and contribution	$ 37,372,000
	Less: transfer to Vote 15	1,000,000
Stat	Salaries of the commissioners	
Stat	Salary of the supervisor over the Winnipeg Commodity Exchange (Grain Futures Act)	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Subtotal—Budgetary	
	Non-budgetary	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
172,041,819		172,041,819		172,041,819	168,066,471	3,975,348		158,699,192
12,720,000		12,720,000		12,720,000	9,115,834	3,604,166		7,665,998
9,627,000		9,627,000		9,627,000	6,537,324	3,089,676		3,898,153
18,453,000	2,812,000	21,265,000		21,265,000	21,265,000			19,639,000
								167
212,841,819	*2,812,000*	*215,653,819*		*215,653,819*	*204,984,629*	*10,669,190*		*189,902,510*
(473,000)	*473,000*		*1,482,615*	*1,482,615*	*(846,573)*		*2,329,188*	*(1,177,349)*
212,368,819	***3,285,000***	***215,653,819***	***1,482,615***	***217,136,434***	***204,138,056***	***10,669,190***	***2,329,188***	***188,725,161***
40,478,530		40,478,530		40,478,530	37,492,364	2,986,166		38,271,167
29,833,197		29,833,197		29,833,197	24,134,405	5,698,792		10,801,364
74,684,376		74,684,376		74,684,376	65,710,628	8,973,748		87,197,607
144,996,103		***144,996,103***		***144,996,103***	***127,337,397***	***17,658,706***		***136,270,138***
36,372,000		36,372,000		36,372,000	32,714,077	3,657,923		32,790,552
191,700	4,824	196,524		196,524	196,524			189,797
61,300	669	61,969		61,969	61,969			60,746
3,961,000	604,000	4,565,000		4,565,000	4,565,000			4,141,000
	447	447		447	447			46
40,586,000	***609,940***	***41,195,940***		***41,195,940***	***37,538,017***	***3,657,923***		***37,182,141***
1,641,932,539	218,321,256	1,860,253,795	23,075,710	1,883,329,505	1,562,914,605	296,492,617	23,922,283	1,370,241,065
20,000		20,000		20,000	14,379	5,621		111,600

Use of Appropriations—*Concluded*

Vote	Program	
	CANADIAN DAIRY COMMISSION	
	Budgetary	
45	Program expenditures	
	Non-budgetary	
Stat	The Canadian Dairy Commission Act, Section 16. At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraph 9(1) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, Appropriation Act No. 4, 1975, shall not exceed $300,000,000. (Net)	
	CANADIAN LIVESTOCK FEED BOARD	
	Budgetary	
50	Operating expenditures	
55	Contributions	
	55c	$ 16,700,000
	Total program—Budgetary	1,000,000
	Non-budgetary	
Stat	The Livestock Feed Assistance Act, Section 17. The Governor in Council may authorize the Minister of Finance, on behalf of Her Majesty, to make advances to the Board on such terms and conditions as may be agreed upon, the total amount of advances outstanding at any time shall not exceed $50,000,000, and Section 16 establishes the Canadian Livestock Feed Board Account, no payment under Subsection (2) of which shall exceed: (a) the amount by which $10,000,000 exceeds the balance of the Account, and (b) any amount advanced under Section 17. (Net)	
	CANAGREX	
	Budgetary	
60	Program expenditures	
	FARM CREDIT CORPORATION	
	Non-budgetary	
Stat	The Farm Credit Act.	
	Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate $225,000,000 and the money paid constitutes the capital of the Corporation. (Net)	
	Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation and the principal of loans made to the Corporation shall not at any time exceed twenty-five times the capital of the Corporation. (Net)	
	Loans for lending to farmers and subscription to capital under the Farm Credit Act	
Stat	The Farm Syndicates Credit Act, Section 8. The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advance shall not be greater than the amount by which $25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)	
	Loans for lending to farm syndicates under the Farm Syndicates Credit Act	
	Total program—Non-budgetary	
	Total—Budgetary	
	Non-budgetary	

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(1) Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
6,480,000		*6,480,000*		*6,480,000*	*5,976,722*	*503,278*		*5,475,085*
			220,666,000	*220,666,000*	*37,288,000*		*183,378,000*	*(184,662,158)*
1,543,000		1,543,000		1,543,000	1,356,372	186,628		1,300,616
17,700,000		17,700,000		17,700,000	17,302,006	397,994		15,485,466
19,243,000		*19,243,000*		*19,243,000*	*18,658,378*	*584,622*		*16,786,082*
			60,000,000	*60,000,000*			*60,000,000*	
5,400,000		*5,400,000*		*5,400,000*	*5,400,000*			*700,000*
			35,067,000	35,067,000	28,400,000		6,667,000	23,900,000
	548,416,389	548,416,389	151,846,382	700,262,771	(196,976,229)		897,239,000	356,732,724
493,200,000	(493,200,000)							
			11,632,617	11,632,617	(2,848,953)		14,481,570	(2,398,952)
1,000,000	(1,000,000)							
494,200,000	*54,216,389*	*548,416,389*	*198,545,999*	*746,962,388*	*(171,425,182)*		*918,387,570*	*378,233,772*
1,673,055,539	218,321,256	1,891,376,795	23,075,710	1,914,452,505	1,592,949,705	297,580,517	23,922,283	1,393,202,232
494,220,000	54,216,389	548,436,389	479,211,999	1,027,648,388	(134,122,803)	5,621	1,161,765,570	193,683,214

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1984-85	56,532	470,188		4,990	847	(407,819)
	1983-84	52,130	439,130		2,618	644	(383,738)
AGRI-FOOD DEVELOPMENT	1984-85	1,137,370	64,006	10,497	15,787	6,768	1,106,416
	1983-84	955,933	28,324	8,732	9,760	5,085	951,186
AGRI-FOOD REGULATION AND INSPECTION	1984-85	204,985	7,017	901	8,526	4,407	211,802
	1983-84	189,903	9,239	794	6,604	3,637	191,699
AGRI-FOOD REGULATION AND INSPECTION—RACE TRACK SUPERVISION REVOLVING FUND	1984-85	(847)					(847)
	1983-84	(1,177)					(1,177)
CANADIAN FORESTRY SERVICE	1984-85	127,337	497	3,393	489	1,518	132,240
	1983-84	136,270	379	3,231	467	1,238	140,827
CANADIAN GRAIN COMMISSION	1984-85	37,538	35,054			840	3,324
	1983-84	37,182	36,734			670	1,118
	1984-85	1,562,915	576,762	14,791	29,792	14,380	1,045,116
	1983-84	1,370,241	513,806	12,757	19,449	11,274	899,915
CANADIAN DAIRY COMMISSION	1984-85	5,977				185	6,162
	1983-84	5,475	6			196	5,665
CANADIAN LIVESTOCK FEED BOARD	1984-85	18,658	52			70	18,676
	1983-84	16,786	117			66	16,735
CANAGREX	1984-85	5,400					5,400
	1983-84	700					700
Total	1984-85	1,592,950	576,814	14,791	29,792	14,635	1,075,354
	1983-84	1,393,202	513,929	12,757	19,449	11,536	923,015

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Management and administration	48,786	45,545	1,013	4,144			49,799	49,689
Information services	4,725	4,507					4,725	4,507
Strategic planning and evaluation	2,028	2,336					2,028	2,336
	55,539	52,388	1,013	4,144			56,552	56,532
Less: receipts credited to revenue		470,188						470,188
Add: accommodation provided without charge by Public Works	4,990	4,990					4,990	4,990
other services provided without charge by other departments	847	847					847	847
Total cost of program	61,376	(411,963)	1,013	4,144			62,389	(407,819)
AGRI-FOOD DEVELOPMENT PROGRAM								
Management and administration	51,268	53,076	7,857	13,666	22,424	1,510	81,549	68,252
Research on natural resources	22,366	21,793	2,384	2,451	3	3	24,753	24,247
Research on production development	119,042	116,288	36,164	27,062	5,852	5,700	161,058	149,050
Research and information related to processing, distributing, retailing and consumer concerns	9,132	8,848	20,840	22,283			29,972	31,131
Market development and economic analysis	14,905	14,209	60	152	18,855	17,814	33,820	32,175
Farm and regional policy development and economic analysis	17,884	14,852	4,201	894	36,588	28,959	58,673	44,705
International development assistance	1,438	1,379	5		709	684	2,152	2,063
Income stabilization, loans and advisory services	22,093	18,709	210	309	885,696	650,720	907,999	669,738
Prairie farm rehabilitation	39,503	38,135	13,286	10,517	70,684	67,357	123,473	116,009
	297,631	287,289	85,007	77,334	1,040,811	772,747	1,423,449	1,137,370
Less: receipts credited to revenue	29,447	64,006					29,447	64,006
Add: accommodation provided without charge by this department	10,497	10,497					10,497	10,497
accommodation provided without charge by Public Works	15,787	15,787					15,787	15,787
other services provided without charge by other departments	6,768	6,768					6,768	6,768
Total cost of program	301,236	256,335	85,007	77,334	1,040,811	772,747	1,427,054	1,106,416
AGRI-FOOD REGULATION AND INSPECTION PROGRAM								
Management and administration	16,967	18,659	780	1,705	8,142	5,979	25,889	26,343
Research and advisory services	19,426	19,733	6,903	4,125			26,329	23,858
Inspection and protection of crops, livestock and farm input supplies	54,272	55,099	4,073	2,404	1,485	558	59,830	58,061
Market maintenance	41,191	34,898	780	668			41,971	35,566
Inspection and control of facilities and food products	61,451	60,943	184	214			61,635	61,157
	193,307	189,332	12,720	9,116	9,627	6,537	215,654	204,985
Less: receipts credited to revenue	7,895	7,017					7,895	7,017
Add: accommodation provided without charge by this department	901	901					901	901
accommodation provided without charge by Public Works	8,526	8,526					8,526	8,526
other services provided without charge by other departments	4,407	4,407					4,407	4,407
	199,246	*196,149*	*12,720*	*9,116*	*9,627*	*6,537*	*221,593*	*211,802*
AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND								
Administration	984	1,331		1			984	1,332
Pari-mutuel supervision	3,128	2,482	55	42			3,183	2,524
Race surveillance	9,772	7,802					9,772	7,802
Surveillance research	531	481		1			531	482
	14,415	12,096	55	44			14,470	12,140
Less: receipts credited to the Fund	12,987	12,987					12,987	12,987
	1,428	*(891)*	*55*	*44*			*1,483*	*(847)*
Total cost of program	200,674	195,258	12,775	9,160	9,627	6,537	223,076	210,955

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CANADIAN FORESTRY SERVICE PROGRAM								
Forestry development	7,110	6,589	3,009	2,310	68,346	59,433	78,465	68,332
Forest research and technical services	30,934	28,669	26,793	21,793	5,543	5,510	63,270	55,972
Management and administration	2,748	2,547	42	42	795	768	3,585	3,357
	40,792	37,805	29,844	24,145	74,684	65,711	145,320	127,661
Less: revenues credited to the vote	313	313	11	11			324	324
	40,479	37,492	29,833	24,134	74,684	65,711	144,996	127,337
Less: receipts credited to revenue		404		2		91		497
Add: accommodation provided without charge by this department	3,393	3,393					3,393	3,393
accommodation provided without charge by Public Works	489	489					489	489
other services provided without charge by other departments	1,518	1,518					1,518	1,518
Total cost of program	45,879	42,488	29,833	24,132	74,684	65,620	150,396	132,240
CANADIAN GRAIN COMMISSION PROGRAM								
Administration	2,512	2,197	54	27			2,566	2,224
Grain inspection	19,030	17,155	235	254			19,265	17,409
Grain weighing	9,668	8,645	188	77	105	104	9,961	8,826
Grain testing and research	4,791	4,866	442	451	4	4	5,237	5,321
Economics and statistics	3,988	3,672	179	86			4,167	3,758
	39,989	36,535	1,098	895	109	108	41,196	37,538
Less: receipts credited to revenue	34,126	35,054					34,126	35,054
Add: other services provided without charge by other departments	840	840					840	840
Total cost of program	6,703	2,321	1,098	895	109	108	7,910	3,324
CANADIAN DAIRY COMMISSION								
Administration	6,465	5,780	15	197			6,480	5,977
Add: other services provided without charge by other departments	185	185					185	185
Total cost of program	6,650	5,965	15	197			6,665	6,162
CANADIAN LIVESTOCK FEED BOARD								
Feed freight equalization	464	455	8	42	17,100	17,005	17,572	17,502
Supply and price stability	1,070	853	1	6	600	297	1,671	1,156
	1,534	1,308	9	48	17,700	17,302	19,243	18,658
Less: receipts credited to revenue		52						52
Add: other services provided without charge by other departments	70	70					70	70
Total cost of program	1,604	1,326	9	48	17,700	17,302	19,313	18,676
CANAGREX								
Administration and operations	5,400	5,400					5,400	5,400

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Contributions			
Management and administration			
Expenditures not required for the current year			98
AGRI-FOOD DEVELOPMENT PROGRAM			
Grants			
Management and administration			
Agricultural research in universities and other scientific organizations in Canada	1,326	1,326	1,326
World Food Day Association of Canada	60	60	
Research on production development			
Royal Agricultural Winter Fair, Toronto	100	100	100
Canadian Western Agribition, Regina	100	100	100
Le Salon international de l'agriculture et de l'alimentation	50	50	50
Canadian Council on 4-H Clubs	45	45	45
Federated Women's Institutes of Canada	20	20	10
Canadian Plowing Council	10	10	10
Expenditures not required for the current year			64
Market development and economic analysis			
Agencies established under the Farm Products Marketing Agencies Act	700		
Grants to assist in the marketing of agricultural products	20	20	17
Canadian Horticultural Council	30	30	30
	2,461	*1,761*	*1,752*
Contributions			
Management and administration			
Canadian Agricultural Research Council	67	60	64
New Employment Expansion and Development (NEED) Program	78	64	1,165
Small Farm Development Program	20,893		
Research on natural resources			
Canada's fee for membership in the International Commission on Irrigation and Drainage	3	3	3
Expenditures not required for the current year			67
Research on production development			
Class "A" and class "B" fairs, winter and spring fairs and special fairs	2,460	2,448	2,261
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto and the Canadian Western Agribition, Regina	178	90	102
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	240	236	240
Canada's fee for membership in the International Society for Horticultural Science	3	1	2
Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	752	752	723
Contribution to Canadian National Livestock Records	400	400	230
New Employment Expansion and Development (NEED) Program	72	35	2,660
Contribution for the construction, extension or improvement of exhibition facilities at the Canadian Western Agribition	1,400	1,400	4,300
Contribution to Organization for Economic Co-operation and Development	22	13	39
Expenditures not required for the current year			9,650
Research and information related to processing, distributing, retailing and consumer concerns			
Expenditures not required for the current year			11
Market development and economic analysis			
Canada Grains Council	90	90	89
Contribution to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural and food products	312	312	247
Producer groups towards the cost of construction of regular cold storages, frost free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council	3,320	3,304	2,551
Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act	6,385	6,385	4,308
Contribution to a market promotion organization to promote the sale of Canadian seed potatoes	131	106	130
Contribution to United Co-Operatives of Ontario	7,500	7,500	
Payments to co-operative associations, processors or selling agencies under the Agricultural Products Co-operative Marketing Act	67	67	6,808
Farm and regional policy development and economic analysis			
Contributions related to developmental opportunities undertaken in respect of economic and socio-economic development in the agri-food sector:			
Federal development strategy for Prince Edward Island	1,447	1,214	1,010
Initiatives under the authority of the general development agreements	14,230	10,855	15,847
Initiatives undertaken in special areas	2,614	1,428	721
Initiatives under the authority of the economic and regional development agreements and assistance plan for innovation and technological transfer in Quebec	3,757	1,494	

Grants and Contributions—*Continued*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Contribution to the Atlantic Winter Fair to construct facilities to accommodate fairs, exhibitions and trade-shows (NEED)	508		
Contribution to apple growers for the purpose of compensating for frost damage and for the establishment of the production capabilities of commercial orchards	14,032	13,968	9,184
Expenditures not required for the current year			1,387
International development assistance			
Agriculture Canada's fee for membership in the International Dairy Federation—Canada	15	14	14
Commonwealth Agricultural Bureau	694	670	613
Income stabilization, loans and advisory services			
Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act	397,404	397,264	418,514
Payments under the Farm Loans Interest Rebate Act	10,297	10,283	10,348
Canada Safety Council in support of National Farm Safety Week	4	4	4
Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act	250,000	12,857	12,400
Contributions to the provinces under the Crop Insurance Act	188,460	188,460	133,963
Loan guarantees under the Farm Improvement Loans Act	5,700	5,700	2,495
Contribution to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl	1,071	1,042	1,144
Contributions to field crop producers in Manitoba and in Northeastern Saskatchewan for crop losses caused by excess moisture	9,000	8,110	
Contributions to Quebec farmers for increased livestock feed costs as a result of forage crop losses in 1983 caused by adverse weather	27,000	27,000	
Expenditures not required for the current year			311
Prairie farm rehabilitation			
Contributions to the provinces of Manitoba and Saskatchewan for groundwater and drought-proofing investigations and studies for long-term strategy and economic development	272	141	538
Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies	7,652	7,401	5,067
Contributions to livestock producers within designated drought areas of Manitoba, Saskatchewan and Alberta to assist the producers in the cost of retaining their breeding herds and payments to the provinces for administration	59,820	59,815	
	1,038,350	*770,986*	*649,210*
	1,040,811	***772,747***	***650,962***
AGRI-FOOD REGULATION AND INSPECTION PROGRAM			
Contributions			
Management and administration			
Canada's fee for membership in the Office international des épizooties	42	38	33
Canadian Veterinary Medical Association	5	4	4
In accordance with an agreement entered into with the provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, payments to the Province of Prince Edward Island toward the cost of design and construction of a veterinary science teaching facility at Charlottetown, Prince Edward Island	6,499	4,341	198
Contribution to the XXIII World Veterinary Congress	200	200	
Contribution to the Ontario Veterinary College of the University of Guelph	150	150	100
In accordance with the agreement entered into with the Province of Quebec towards the cost of construction or enlargement to veterinary science teaching facilities at the University of Montreal at St. Hyacinthe, Quebec	1,246	1,246	
Expenditures not required for the current year			57
Research and advisory services			
Expenditures not required for the current year			26
Inspection and protection of crops, livestock and farm input supplies			
Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	1,325	484	2,853
Contributions to the provinces in accordance with the regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	140	74	89
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10		
Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	10		
Expenditures not required for the current year			538
	9,627	*6,537*	*3,898*
CANADIAN FORESTRY SERVICE PROGRAM			
Grants			
Forest research and technical services			
Commonwealth Forestry Institute	3		
Canadian Scholarship Program	201	195	105
Expenditures not required for the current year			1,400
	204	*195*	*1,505*

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Contributions			
Forestry development			
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	58,637	52,403	75,167
Contribution for the Maritime Forest Ranger School	2,813	695	115
Contribution to the New Employment Expansion and Development (NEED) Program	11		903
Contributions to organizations, community groups, businesses and individuals for projects under the Environment 2000 Program	6,885	6,335	
Expenditures not required for the current year			8,041
Forest research and technical services			
Forest Engineering Research Institute of Canada	721	721	738
Contribution to the Council of Forest Industries of British Columbia	50	50	
Contribution to the International Energy Agency/Forest Energy Agreement	172	171	
Contribution for the Maritime Forest Research Centre	196	173	82
Contribution to FORINTEK Canada Corporation	4,200	4,200	575
Expenditures not required for the current year			39
Management and administration			
Contribution to the Canadian Inter-Agency Forest Fire Centre	45	45	33
Contribution to the University of British Columbia	750	723	
	74,480	*65,516*	*85,693*
	74,684	*65,711*	*87,198*
CANADIAN GRAIN COMMISSION PROGRAM			
Contributions			
Grain weighing			
Contribution to the Saskatchewan Wheat Pool for the design, construction and installation of a grain weighing monitoring system in an existing grain terminal elevator in the Port of Vancouver, BC	105	104	
Expenditures not required for the current year			73
Grain testing and research			
Membership fee in the International Association for Cereal Chemistry	4	4	3
	109	*108*	*76*
	1,125,231	845,103	742,232
CANADIAN LIVESTOCK FEED BOARD			
Contributions			
Feed freight equalization			
Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	17,100	17,005	15,089
Supply and price stability			
Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills	600	297	396
	17,700	*17,302*	*15,485*
Total	1,142,931	862,405	757,717

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration Program	Agri-Food Development Program	Agri-Food Regulation and Inspection		Canadian Forestry Service Program	Canadian Grain Commission Program	Subtotal	Canadian Dairy Commission	Canadian Livestock Feed Board	Canagrex	Total
			Program	Race Track Supervision Revolving Fund							
(1) Salaries and wages	32,656 **32,283** *30,220*	180,324 **175,515** *165,901*	143,427 **139,325** *133,437*	2,776 **2,776** *2,725*	24,151 **22,363** *20,502*	29,476 **26,662** *26,989*	412,810 **398,924** *379,774*	2,497 **2,245** *2,144*	846 **798** *722*	*2*	416,153 **401,967** *382,642*
(1) Other personnel costs	4,740 **4,948** *4,298*	27,045 **28,505** *25,810*	21,851 **22,448** *20,576*	396 **396** *396*	493 **504** *195*	4,885 **4,788** *4,362*	59,410 **61,589** *55,637*	325 **247** *229*	123 **96** *110*		59,858 **61,932** *55,976*
(2) Transportation and communications	5,013 **4,425** *4,655*	11,668 **10,632** *9,921*	10,848 **10,092** *9,298*	351 **351** *376*	1,891 **2,568** *2,058*	2,050 **1,712** *1,601*	31,821 **29,780** *27,909*	480 **457** *410*	227 **192** *177*	*12*	32,528 **30,429** *28,508*
(3) Information	1,596 **1,367** *1,107*	2,292 **2,321** *2,236*	129 **565** *304*		132 **1,026** *1,264*	192 **177** *153*	4,341 **5,456** *5,064*	134 **231** *94*	70 **33** *38*	*1*	4,545 **5,720** *5,197*
(4) Professional and special services	7,425 **4,847** *4,776*	25,655 **25,493** *18,754*	6,172 **5,660** *4,896*	8,189 **8,189** *8,145*	9,589 **7,942** *11,918*	254 **224** *149*	57,284 **52,355** *48,638*	2,699 **2,318** *2,261*	85 **36** *52*	*40*	60,068 **54,709** *50,991*
(5) Rentals	455 **1,219** *474*	2,583 **2,378** *2,381*	800 **780** *635*	110 **110** *123*	628 **470** *357*	2,034 **2,188** *1,827*	6,610 **7,145** *5,797*	244 **185** *185*	102 **75** *80*	*2*	6,956 **7,405** *6,064*
(6) Purchased repair and upkeep	904 **966** *822*	3,829 **2,886** *2,450*	1,364 **1,728** *1,121*	22 **22** *24*	831 **783** *790*	307 **250** *206*	7,257 **6,635** *5,413*	16 **26** *25*	4 **3** *4*		7,277 **6,664** *5,442*
(7) Utilities, materials and supplies	2,206 **2,283** *2,311*	44,568 **41,095** *38,577*	8,676 **8,920** *8,126*	156 **156** *176*	3,199 **2,617** *3,212*	788 **575** *577*	59,593 **55,646** *52,979*	68 **68** *62*	68 **63** *60*	*2*	59,729 **55,777** *53,103*
(8) Construction and acquisition of land, buildings and works	899 **817** *747*	55,504 **45,121** *23,814*	7,700 **3,825** *3,140*		26,143 **19,774** *3,102*	*322*	90,246 **69,537** *31,125*		**11**		90,246 **69,548** *31,125*
(9) Construction and acquisition of machinery and equipment	656 **3,327** *2,606*	28,767 **29,965** *14,861*	5,020 **5,054** *4,441*	42 **41** *61*	3,487 **3,879** *5,925*	1,098 **853** *919*	39,070 **43,119** *28,813*	15 **197** *65*	9 **37** *50*		39,094 **43,353** *28,928*
(10) Grants, contributions and other transfer payments	*98*	1,040,811 **772,747** *650,962*	9,627 **6,537** *3,898*		74,684 **65,711** *87,198*	109 **108** *76*	1,125,231 **845,103** *742,232*		17,700 **17,302** *15,485*		1,142,931 **862,405** *757,717*
(12) All other expenditures	2 **50** *16*	403 **712** *266*	40 **51** *31*	2,428 **99** *(5)*	92 **24** *43*	3 **1** *1*	2,968 **937** *352*	2 **3**	9 **12** *8*	5,400 **5,400** *641*	8,379 **6,352** *1,001*
(1-12) Total	56,552 **56,532** *52,130*	1,423,449 **1,137,370** *955,933*	215,654 **204,985** *189,903*	14,470 **12,140** *12,021*	145,320 **127,661** *136,564*	41,196 **37,538** *37,182*	1,896,641 **1,576,226** *1,383,733*	6,480 **5,977** *5,475*	19,243 **18,658** *16,786*	5,400 **5,400** *700*	1,927,764 **1,606,261** *1,406,694*
(13) *Less:* revenues credited to the vote				12,987 **12,987** *13,198*	324 **324** *294*		13,311 **13,311** *13,492*				13,311 **13,311** *13,492*
Total net expenditures	56,552 **56,532** *52,130*	1,423,449 **1,137,370** *955,933*	215,654 **204,985** *189,903*	1,483 **(847)** *(1,177)*	144,996 **127,337** *136,270*	41,196 **37,538** *37,182*	1,883,330 **1,562,915** *1,370,241*	6,480 **5,977** *5,475*	19,243 **18,658** *16,786*	5,400 **5,400** *700*	1,914,453 **1,592,950** *1,393,202*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

DEPARTMENT*

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Return on investments	473,142,341	444,186,821
Refunds of previous years' expenditure	4,933,528	2,064,054
Services and service fees	52,071,112	52,834,914
Privileges, licences and permits	1,295,643	1,137,994
Proceeds from sales	14,945,477	12,912,957
Other non-tax revenue	29,876,286	290,973
Total	576,264,387	513,427,713

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
Lending institutions—		
Farm Credit Corporation—Interest	451,944,113	
All other—		
Canadian Dairy Commission—Interest	18,113,722	
Other—		
Provincial and territorial governments—		
Agricultural service centres—Interest—		
Manitoba	38,363	
Saskatchewan	666,912	
South Saskatchewan River project—Interest—		
Saskatchewan	361,600	
Miscellaneous—		
Construction of multi-purpose exhibition buildings—Interest	1,993,053	473,117,763
Other accounts—		
Interest on sale of irrigated land		24,578
		473,142,341
Refunds of previous years' expenditure:		
Administration Program	25,476	
Agri-Food Development Program—		
Research Branch	63,332	
Prairie Farm Rehabilitation Administration	231,059	
Regional Development Branch	697,706	
Marketing and Economics Branch	568,912	
Agri-Food Regulation and Inspection Program	40,940	
Canadian Grain Commission Program	71,916	
Adjustment to prior year's Payables at Year End (PAYE)	3,234,187	4,933,528
Services and service fees:		
Agri-Food Development Program—		
Prairie Farm Rehabilitation Administration	9,005,991	
Regional Development Branch—		
Record of performance	2,145,700	
Miscellaneous	30,900	11,182,591
Agri-Food Regulation and Inspection Program—		
Recovery of overtime costs from packers	3,122,358	
Meat inspection—Charges to provinces	759,962	
Recovery of overtime—Inspection	413,007	
Fruit and vegetable inspection	304,340	
Seed inspection	88,008	
Field crop inspection	128,679	
Record of performance	175,932	
Seed testing	201,168	
Registration	47,932	
Blood typing	586,260	
Ship inspection	221,351	
Miscellaneous	37,862	6,086,859
Canadian Grain Commission Program—		
Inspection	19,786,885	
Overtime	640,009	
Registration	1,516,833	
Cancellation of warehouse receipts	1,505,477	
Weighing	10,889,281	
Overtime	445,296	
Miscellaneous	17,881	34,801,662
		52,071,112
Privileges, licences and permits:		
Rentals from employees and others occupying dwellings on Government properties	1,059,268	
Miscellaneous	236,375	1,295,643
Proceeds from sales:		
Agri-Food Development Program—		
Research Branch—		
Animals and animal products	4,321,192	
Plants and plant products	195,666	
Prairie Farm Rehabilitation Administration	516,833	
Regional Development Branch—		
Animals and animal products	191,120	
Miscellaneous	749	
Marketing and Economics Branch—		
Agricultural Products Board	9,025,923	14,251,483
Agri-Food Regulation and Inspection Program—		
Animals and animal products	335,836	
Plants and plant products	265,717	
Miscellaneous	47,287	648,840
Canadian Grain Commission Program—		
Grain samples		45,154
		14,945,477
Other non-tax revenue:		
Research Branch—		
Provincial share of operating costs in respect of joint accommodation	30,478	
Agri-Food Development Program—		
Regional Development Branch	102,597	
Marketing and Economics Branch—		
Agricultural Products Board	3,562,386	
Prairie Farm Rehabilitation Administration—		
Recoveries of transfer payments	26,156,507	
Agri-Food Regulation and Inspection Program	14,951	
Canadian Grain Commission Program	9,367	29,876,286

CANADIAN FORESTRY SERVICE PROGRAM

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	389,431	235,420
Privileges, licences and permits	2,302	49,064
Proceeds from sales	25,047	19,167
Other non-tax revenue	80,641	75,558
Total	497,421	379,209

Revenue—*Concluded*

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	95,280	
Adjustment to prior year's Payables at Year End (PAYE)	294,151	389,431

	1984-85	1983-84
	$	$
CANADIAN DAIRY COMMISSION		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure		5,553

	1984-85	1983-84
	$	$
CANADIAN LIVESTOCK FEED BOARD		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	51,779	104,235
Proceeds from sales		12,797
Total	51,779	117,032

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*Does not include the Canadian Forestry Service Program.

Appendix 1

Agricultural Products Board

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Agricultural Products Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Board's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of Agriculture Canada and of the Office of the Auditor General. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statement of the Board have evolved over the years to meet changing conditions.

Approved by:

A. E. PROULX
Secretary-Manager

August 28, 1985

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985
(Unaudited)

	1985	1984
	$	$
Expenditure		
Commodity purchases		
Grapes	13,916,393	224,397
Corn	790,823	
Processed fruit	9,774	14,097
Strawberries	3,172	132,474
Raspberries		4,840,000
Turkeys		1,850,900
Peaches		1,804,254
Apple juice		1,500,000
Pears		1,476,997
Onions		707,214
Tomatoes		31,114
Prune-plums		2,183
	14,720,162	12,583,630
Administration	92,189	64,661
	14,812,351	12,648,291
Revenue		
Sale of commodities		
Tomatoes	2,979,795	3,141,768
Turkeys	2,888,391	1,977,961
Raspberries	1,716,438	
Apples	1,500,000	
Peaches	1,201,840	
Pears	818,990	
Grapes	800,888	773,945
Sour cherries		432,979
Canned vegetables		300,000
Onions		168,606
Processed fruits	527,816	117,887
Prune-plums		93,729
Strawberries	33,508	62,095
	12,467,666	7,068,970
Interest on accounts receivable	188,580	150,212
	12,656,246	7,219,182
Net cost of operations	2,156,105	5,429,109
Reconciliation to use of appropriations:		
Net cost of operations	2,156,105	5,429,109
Add: revenue credited to non-tax revenue	12,656,246	7,219,182
Less: services provided without charge by Government departments	20,658	16,851
Use of appropriations	14,791,693	12,631,440

The accompanying notes are an integral part of this statement.

RECONCILIATION
FOR THE YEAR ENDED MARCH 31, 1985
(Unaudited)

	1985	1984
	$	$
Net cost of operations	2,156,105	5,429,109
Less: increase in accrued revenues		1,478,800
increase in inventories		2,806,787
		4,285,587
Add: decrease in inventories	233,600	
decrease in accrued revenues	1,535,995	
	1,769,595	
Net cost of operations on the accrual basis of accounting	3,925,700	1,143,522

Appendix 1—*Continued*

Agricultural Products Board—*Continued*

NOTES TO FINANCIAL STATEMENT
MARCH 31, 1985

1. Authority and objective

The Board which was established in 1951 and operates under the authority of the Agricultural Products Board Act, R.S., c. A-5, consists of a chairman and two members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

The Board's operations are funded by a budgetary appropriation through the Department of Agriculture.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's Payables at Year End (PAYE) accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

(c) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

3. Parliamentary appropriation

	1985	1984
	$	$
Department of Agriculture—Vote 5	14,791,693	12,631,440

4. Accounts and notes receivable

At March 31, accounts and notes receivable were as follows:

	1985	1984 (restated)
	$	$
Current —Trade	1,423,339	3,691,273
—Province of Ontario	2,000,000	
—Notes	300,000	2,873,377
Long-term —Trade	1,606,505	700,000
—Province of Ontario	398,811	
	5,728,655	7,264,650

5. Inventories

Inventories as at March 31, valued at the lower of cost or market:

	1985	1984 (restated)
	$	$
Grape products	6,551,392	
Raspberry concentrate	3,123,562	
Canned pears	575,524	1,476,998
Canned corn	517,912	
Canned peaches	332,196	1,804,254
Frozen raspberries		4,840,000
Canned tomatoes		2,746,216
Processed fruit		434,407
Frozen strawberries		32,311
	11,100,586	11,334,186

Appendix 1—*Continued*

Agricultural Products Board—*Continued*

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of the Agricultural Products Board as at March 31, 1985 and the statements of operations and equity for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1985 and the results of its operations and the changes in its equity for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied, after giving retroactive effect to the change to the accrual basis of accounting as explained in Note 3, on a basis consistent with that of the preceding year.

D. LARRY MEYERS, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984	EQUITY OF CANADA	1985	1984
	$	$		$	$
Current					
Accounts and notes receivable					
—Notes	300,000	2,873,377	Balance at end of the year	16,829,241	18,598,836
—Province of Ontario	2,000,000				
—Trade	1,423,339	3,691,273			
Inventories (Note 4)	11,100,586	11,334,186			
	14,823,925	17,898,836			
Long-term					
Accounts and notes receivable (Note 5)	2,005,316	700,000			
	16,829,241	18,598,836		16,829,241	18,598,836

Approved:

A.E. PROULX
Secretary-Manager

G.I. TRANT
Chairman

Appendix 1—*Continued*

Agricultural Products Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985			1984 (restated)
	Sales	Cost of sales	Loss (profit)	Loss (profit)
	$	$	$	$
Trading operations (Notes 3 and 4):				
Grapes and grape products	1,567,378	7,365,000	5,797,622	40,651
Tomatoes	2,290,825	2,739,928	449,103	697,535
Peaches	1,201,724	1,472,058	270,334	
Corn	123,225	272,910	149,685	
Pears	818,991	901,474	82,483	
Processed fruit	389,441	432,977	43,536	14,097
Turkeys	15,000		(15,000)	(127,061)
Strawberries	33,508	35,483	1,975	38,068
Raspberries	1,716,438	1,716,438		
Onions				538,608
Prune-plums				19,053
	8,156,530	14,936,268		
Loss on sales			6,779,738	1,220,951
Recovery of loss on grape product sales from the Province of Ontario			(2,898,811)	
Interest on receivables			(185,801)	(142,090)
Bad debts written off			138,385	
Loss from operations			3,833,511	1,078,861
Administrative expenses			92,189	64,661
Loss for the year			3,925,700	1,143,522

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Equity at beginning of the year	18,598,836	14,313,249
Loss for the year	(3,925,700)	(1,143,522)
Services provided by Government departments without charge	20,658	16,851
Parliamentary appropriation used Agriculture Vote 5 (Note 6)	14,791,693	12,631,440
Receipts remitted to the Consolidated Revenue Fund	(12,656,246)	(7,219,182)
Equity at end of the year	16,829,241	18,598,836

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and objective

The Agricultural Products Board, which was established in 1951, operates under the authority of the Agricultural Products Board Act and comprises a chairman and two members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale of surplus commodities in times of depressed markets.

2. Accounting policies

The Board follows the accrual basis of accounting for the transactions authorized pursuant to the Agricultural Products Board Act.

Inventories are valued at the lower of cost and net realizable value.

Furniture and equipment are charged to administrative expenses in the year of acquisition.

An estimated amount for services provided to the Board without charge by Government departments is included in administrative expenses.

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

3. Changes in accounting policy

Effective April 1, 1984 the Board retroactively changed its basis of accounting from the modified cash basis to the accrual basis. Accordingly, the statement of operations for 1984 has been restated. Further, to adequately reflect financial position, a balance sheet and statement of equity are now presented.

The statement of operations for 1984 has been restated to reflect a loss for that year of $1,143,522 whereas, before the accounting change, reported net expenditures for 1984 amounted to $5,429,109. Had the accounting change not been adopted the statement of operations for 1985 would have shown a net expenditure of $2,156,105.

4. Inventories

	1985		1984	
	Net realizable value	Write-down	Net realizable value	Write-down
	$	$	$	$
Grape products	6,551,392	3,408,356		
Raspberry concentrate	3,123,562			
Pears	575,524	34,042	1,476,998	
Corn	517,912	111,326		
Peaches	332,196	59,994	1,804,254	
Raspberries			4,840,000	
Tomatoes			2,746,216	407,288
Processed fruit			434,407	
Strawberries			32,311	5,983
	11,100,586	3,613,718	11,334,186	413,271

The write-down of inventories to reflect their net realizable value has been charged to cost of sales in the statement of operations.

Appendix 1—*Concluded*

Agricultural Products Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985—*Concluded*

5. Long-term accounts and notes receivable

	Date of maturity	Interest terms	1985	1984
			$	$
Secured by notes	May 4, 1988		600,000	
	December 31, 1992	Commercial bank prime per annum on outstanding principal balance	1,006,505	
			1,606,505	
Province of Ontario	April 1, 1986		398,811	
Trade	July 31, 1985	Commercial bank prime per annum		700,000
			2,005,316	700,000

Current and long-term portions of the trade receivable were renegotiated on January 1, 1985 and secured by a promissory note of that date.

6. Use of parliamentary appropriation

	1985	1984
	$	$
Expenditure		
Purchases, processing and carrying charges		
Grapes	13,916,393	224,397
Corn	790,823	
Processed fruit	9,774	14,097
Strawberries	3,172	132,474
Raspberries		4,840,000
Turkeys		1,850,900
Peaches		1,804,254
Apple juice		1,500,000
Pears		1,476,997
Onions		707,214
Tomatoes		31,114
Prune-plums		2,183
	14,720,162	12,583,630
Administration	92,189	64,661
Less: services provided by Government departments without charge	(20,658)	(16,851)
Total expenditure financed from parliamentary appropriation—Agriculture Vote 5	14,791,693	12,631,440

Appendix 2

Agricultural Stabilization Board

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Agricultural Stabilization Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Board's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of Agriculture Canada and of the Office of the Auditor General. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statement of the Board have evolved over the years to meet changing conditions.

On June 28, 1985, Bill C-25, an Act to amend the Agricultural Stabilization Act, received Royal Assent. The amendments included in the Bill provide additional authority to prescribe support prices, past, present or future, and for periods other than a year but not less than ninety days, as well as setting out the terms and conditions of entering into joint (tripartite of bipartite) stabilization programs. Winter and spring wheat, other than that grown in the Canadian Wheat Board designated areas, were added to the list of named commodities, with sheep being replaced by lamb and wool. These amendments will materially affect the operations of the Board in future years.

Approved by:

A. E. PROULX
Secretary-Manager

August 28, 1985

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the statement of operations of the Agricultural Stabilization Board for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the net cost of operations of the Board for the year ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

Included in expenditure is an amount of $12.6 million, disbursed pursuant to the Agricultural Stabilization Act, that has been used to finance export marketing losses of the Canadian Dairy Commission. This use by the Commission is not consistent with the basis upon which the funds have been voted by Parliament. The Appropriation Acts and Estimates for the year ended March 31, 1985 provide funds for payments to producers pursuant to the Agricultural Stabilization Act with no mention of financing the export losses of the Commission. Therefore, I am of the opinion that the $12.6 million was used in a manner not authorized by Parliament.

D. LARRY MEYERS, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 30, 1985

Appendix 2—*Continued*

Agricultural Stabilization Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenditure		
Payments for the benefit of producers of industrial milk and cream made by the Canadian Dairy Commission on behalf of the Board	326,512,556	347,575,918
Deficiency payments to producers in respect of		
Hogs	56,565,516	14,034
Corn	12,533,716	1,016,481
Sugar beets	10,179,785	5,926,951
Colored beans	3,673,805	
Soybeans	168,092	10,902,570
Wool	140,921	253,018
Carrots	124,846	4,700,000
Apples	114,109	20,379,377
Onions	50,589	1,200,000
Lambs	14,067	216,349
White beans	11,217	19,548,002
Cabbages	9,092	2,000,000
Cucumbers	7,669	4,382,774
Potatoes	7,000	
Pears	4,284	718,948
Rutabagas	3,654	600,000
Tomatoes	208	118,075
Wheat		10,800,000
Sour cherries		291,237
Prunes		143,816
Apricots		126,460
	83,608,570	83,338,092
Administration		
Salaries and employee benefits	1,764,299	1,418,687
Accommodation	274,668	273,725
Data processing	221,885	346,355
Professional and special services	71,410	15,738
Accounting services	69,064	57,634
Rentals	35,006	35,961
Advertising services	31,435	1,963
Employee termination benefits	26,660	99,908
Travel	25,942	21,632
Utilities, material and supplies	25,570	39,134
Telecommunications services	23,546	23,441
Executive Board	5,489	6,415
	2,574,974	2,340,593
	412,696,100	433,254,603
Revenue		
Adjustment of prior year's Payables at Year End	2,220,340	
Refunds of previous years' expenditure	71,623	42,813
	2,291,963	42,813
Net cost of operations	410,404,137	433,211,790
Reconciliation to use of appropriations:		
Net cost of operations	410,404,137	433,211,790
Add: revenue credited to non-tax revenue	2,291,963	42,813
Less: services provided without charge by Government departments (Note 4)	739,697	887,221
Use of appropriations (Note 3)	411,956,403	432,367,382

The accompanying notes are an integral part of this statement.

Approved:

A. E. PROULX
Secretary-Manager

G. I. TRANT
Chairman

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1985

1. Authority and objectives

The Board, which was established in 1957 and operates under the authority of the Agricultural Stabilization Act, consists of three members appointed by the Governor in Council. The Board is a departmental corporation named in Schedule B to the Financial Administration Act.

The objectives of the Board are to stabilize the prices of agricultural commodities in order to assist the agricultural industry to realize fair returns for its labour and investment and to maintain a fair relationship between prices received by farmers and the costs of goods and services that they buy.

The Board's operating expenditures and contributions for designated commodities are funded by a budgetary lapsing authority while contributions for named commodities pursuant to the minimum provisions of the Agricultural Stabilization Act are funded through a statutory authority.

2. Significant accounting policies

(a) Expenditure recognition

Expenditure is recorded on the accrual basis, in conformity with the Government of Canada accounting policy for recording Payables at Year End, except that termination benefits and vacation pay are recorded on the cash basis.

(b) Adjustment of prior year's Payables at Year End

Adjustment of any overstatement of prior year's Payables at Year End is recorded as revenue in the year during which the amounts payable are disbursed.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received.

(d) Capital purchases

Acquisitions of capital assets are charged to administrative expenditure in the year of purchase.

(e) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in expenditure.

3. Use of parliamentary appropriations

	1985	1984
	$	$
Agriculture Agri-Food Development Program		
Vote 15—Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provisions of the Agricultural Stabilization Act		
—Granted	397,263,984	399,155,800
—Overexpended		19,355,758
	397,263,984	418,511,558
Vote 5—Operating expenditures	1,835,277	1,453,372
Statutory—Payments to producers for named commodities pursuant to the minimum provisions of the Agricultural Stabilization Act	12,857,142	12,402,452
Use of appropriations	411,956,403	432,367,382

Appendix 2—*Concluded*

Agricultural Stabilization Board—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1985—*Concluded*

4. Services provided without charge

	1985	1984
	$	$
Accommodation	274,668	273,725
Employee benefits	265,583	203,309
Data processing	124,893	346,355
Accounting services	69,064	57,634
Executive Board	5,489	6,198
	739,697	887,221

5. Subsequent events

(a) On June 28, 1985, Bill C-25, an Act to amend the Agricultural Stabilization Act, received Royal Assent. The amendments included in the Bill provide additional authority to prescribe support prices, past, present or future, and for periods other than a year but not less than ninety days, as well as setting out the terms and conditions of entering into joint (tripartite or bipartite) stabilization programs. Spring and winter wheat, other than that grown in the Canadian Wheat Board designated areas, were added to the list of named commodities, with sheep being replaced by lamb and wool. These amendments will materially affect the operations of the Board in future years.

(b) Expenditure includes an amount of $9.3 million to be paid to the Canadian Dairy Commission for the benefit of producers of industrial milk and cream. This amount is in respect of milk deliveries over and above that for which funds were provided under Governor in Council authority PC 1985-1384, dated April 25, 1985. Additional Governor in Council authority for this amount is being sought by the Board.

6. Comparative figures

Comparative figures have been reclassified to conform with the presentation adopted in the current year.

Appendix 3

Canadian Grain Commission

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Canadian Grain Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year's figures have been reclassified to conform to the current year's presentation. To fulfill its reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Department of Agriculture's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Commission and of the Office of the Auditor General. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Commission's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Commission's financial transactions.

The accounting system and financial statement of the Commission have evolved over the years to meet changing conditions.

Approved by:

H. D. POUND
Chief Commissioner

R. KULLMAN
Senior financial officer

August 14, 1985

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have examined the statement of operations of the Canadian Grain Commission for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statement presents fairly the results of operations of the Commission for the year ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. LARRY MEYERS, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 5, 1985

Appendix 3—*Continued*

Canadian Grain Commission—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1984-85	1983-84
	$	$
Expenditure (Schedule)		
Grants and contributions	108,117	76,387
Operations		
Salaries and employee benefits	30,610,982	30,337,038
Accommodation—Public Works Canada	1,789,171	1,516,255
Travel and relocation	1,007,542	878,302
Machinery and equipment acquisitions	827,286	881,591
Utilities, materials and supplies	528,277	521,949
Telecommunications	242,318	215,418
Postage, freight and cartage	221,645	204,206
Equipment repair	215,135	195,584
Professional and special services	201,307	129,597
Other rentals	149,642	145,487
Publications issued	143,525	130,836
Other	59,130	32,548
Facilities construction		301,336
	35,995,960	35,490,147
Administration		
Salaries and employee benefits	1,651,653	1,657,351
Accommodation—Public Works Canada	170,660	160,324
Travel	113,949	110,382
Telecommunications	108,619	102,029
Postage, freight and cartage	90,362	90,272
Materials and supplies	47,067	55,093
Machinery and equipment	26,101	37,972
Publications issued	25,333	15,149
Professional services	22,224	19,829
Other	17,525	16,127
Facilities construction		21,033
	2,273,493	2,285,561
	38,377,570	37,852,095
Revenue (Schedule)		
Service fees	34,801,661	36,505,986
Licences	83,504	94,917
Proceeds from sales	45,154	50,399
Other	123,925	82,250
	35,054,244	36,733,552
Net cost of operations	3,323,326	1,118,543
Reconciliation to use of appropriations:		
Net cost of operations	3,323,326	1,118,543
Add: revenue credited to non-tax revenue	35,054,244	36,733,552
Less: services provided without charge by Government departments	840,000	670,000
Use of appropriations	37,537,570	37,182,095

The accompanying schedule and notes are an integral part of this statement.

Appendix 3—*Concluded*

Canadian Grain Commission—*Concluded*

NET COST OF OPERATIONS BY DIVISION
FOR THE YEAR ENDED MARCH 31, 1985

SCHEDULE

	Inspection	Weighing	Statistics	Research	Administration	Total 1984-85	Total 1983-84
	$	$	$	$	$	$	$
Expenditure							
Grants and contributions		104,530		3,587		108,117	76,387
Operating	17,811,466	8,931,678	3,834,084	5,418,732	2,273,493	38,269,453	37,775,708
	17,811,466	9,036,208	3,834,084	5,422,319	2,273,493	38,377,570	37,852,095
Revenue							
Service fees	20,436,155	11,341,027	3,022,310		2,169	34,801,661	36,505,986
Licences			83,504			83,504	94,917
Proceeds from sales	45,154					45,154	50,399
Other	13,384	66,059	684	970	42,828	123,925	82,250
	20,494,693	11,407,086	3,106,498	970	44,997	35,054,244	36,733,552
Net cost of operations	(2,683,227)	(2,370,878)	727,586	5,421,349	2,228,496	3,323,326	1,118,543

NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1985

1. Authority and objectives

The Canadian Grain Commission was established under Section 3 of the Canada Grain Act (1970) to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. The Canadian Grain Commission operates under lapsing authority however, there are some personnel costs covered by statutory authorities.

2. Significant accounting policies

(a) Expenditure

Expenditure includes all amounts for work performed, goods received or services rendered prior to April 1, 1985. This basis is in accordance with the current Government of Canada accounting policies. Operating expenditures also includes services provided without charge by other Government departments.

(b) Revenue

Revenue is recorded on a cash basis in accordance with Government of Canada accounting policies. Revenue is credited directly to non-tax revenue.

3. Changes in financial statement presentation

The allocation of expenditure between operations and administration groupings has been revised to comply with the detailed instructions, Volume II of the Public Accounts of Canada.

4. Parliamentary appropriations

	1985	1984
	$	$
Department of Agriculture		
Vote 40 (Vote 30, 1983-84)—Program expenditures and contributions	36,372,000	34,423,700
Amount lapsed	3,660,010	1,635,555
	32,711,990	32,788,145
Statutory—Salaries	260,580	252,950
Statutory—Contributions to employee benefit plans	4,565,000	4,141,000
Use of appropriations	37,537,570	37,182,095

5. Contingencies

The Commission has exercised its powers under Sections 36 and 38 of the Canada Grain Act in revoking licences which included the realization of posted securities. As a result, various claims and lawsuits have been brought against the Commission. In the opinion of management and legal counsel the losses, if any, cannot be determined at this time.

Subsequent to year end, the Commission was given notice of a statement of claim that names the Commission as one of several Government departments who allegedly were negligent in the manner of testing of toxins contained in the winter wheat crops of 1980.

Damages are claimed for storage costs and transportation costs incurred by reason of the alleged negligence.

Accordingly, no provision has been made in the accounts of the Commission.

6. Restatement of previous year figures

For comparative purposes, the 1983-84 figures have been restated to conform with the 1984-85 presentation.

Appendix 4

Race Track Supervision Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Race Track Supervision Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with stated accounting policies on a basis consistent with that of the preceding year. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

Approved by:

JOHN McCREA
Director General, Finance
(Senior full-time financial officer)

ALAN G. ROSS
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

July 19, 1985

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Net profit for the year	528	572	826	1,224
Add: items not requiring use of funds		128	111	135
Operating sources	528	700	937	1,359
Net capital acquisitions	(55)	(44)	(48)	(60)
Working capital change		706		(1,307)
Other item		(515)		1,185
Authority provided	473	847	889	1,177

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Accounts receivable—Outside parties	667,278	1,225,553
Fixed assets, appraisal plus additions at cost (Note 3)	750,607	737,021
Less: accumulated depreciation	327,706	270,912
	422,901	466,109
	1,090,179	1,691,662

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities—Outside parties		
Accounts payable	811,557	644,799
Vacation pay	128,723	147,533
	940,280	792,332
Long-term liability		
Provision for employee termination benefits	269,513	228,670
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(482,312)	879,526
Accumulated surplus (deficit)	362,698	(208,866)
	(119,614)	670,660
	1,090,179	1,691,662

The accompanying notes are an integral part of the financial statements.

Appendix 4—*Continued*

Race Track Supervision Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Revenue		
Pari-mutuel levy	12,769,731	13,261,786
Other	6,276	6,206
	12,776,007	13,267,992
Operating expenses		
Salaries and employee benefits	3,153,262	3,086,835
Provision for employee termination benefits	40,843	34,110
Travel and removal	197,672	188,492
Telephone	57,651	52,720
Professional services		
Drug control services	3,988,946	4,004,714
Race patrol services	3,207,709	3,175,434
Photo finish services	798,542	780,396
Drug research	258,545	254,318
Data processing services	23,480	31,241
Supply and Services Canada service charges	59,481	27,130
Other	37,109	21,411
Accommodation	100,119	109,007
Repairs and upkeep	60,998	69,030
Materials and supplies	114,529	69,450
Depreciation	85,014	94,218
Miscellaneous	18,569	39,558
Loss on disposal of fixed assets	1,974	6,298
	12,204,443	12,044,362
Net profit	571,564	1,223,630

STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year	(208,866)	(1,432,496)
Net profit for the year	571,564	1,223,630
Balance, end of year	362,698	(208,866)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sources of working capital		
Operations		
Net profit for the year	571,564	1,223,630
Add: items not requiring use of funds		
depreciation	85,014	94,218
loss on disposal of fixed assets	1,974	6,298
provision for employee termination benefits	40,843	34,110
	699,395	1,358,256
Increase in the accumulated net charge against the Fund's authority account		8,303
	699,395	1,366,559
Uses of working capital		
Purchases of fixed assets	43,780	59,566
Decrease in the accumulated net charge against the Fund's authority account	1,361,838	
	1,405,618	59,566
(Decrease) increase in working capital	(706,223)	1,306,993
Working capital (deficiency), beginning of year	433,221	(873,772)
Working capital (deficiency), end of year	(273,002)	433,221
Changes in working capital components:		
(Decrease) increase in accounts receivable	(558,275)	958,397
(Increase) decrease in accounts payable and accrued liabilities	(147,948)	348,596
	(706,223)	1,306,993

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1985

	1985	1984
	$	$
(Debit) credit balance in the accumulated net charge against the Fund's authority account	(482,312)	879,526
Add: PAYE charges against the appropriation account after March 31	811,557	644,799
Less: amounts credited to the appropriation account after March 31	658,433	1,006,940
Net authority (provided) used, end of year	(329,188)	517,385
Authority limit	2,000,000	2,000,000
Unused authority carried forward	2,329,188	1,482,615

Appendix 4—*Concluded*

Race Track Supervision Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and purpose

The Race Track Supervision Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

Charges to the Fund are to include administration expenses of race track supervision and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

2. Significant accounting policies

(a) Fixed assets

Fixed assets, acquired from parliamentary appropriations prior to April 1, 1970, are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are depreciated from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Race Track Division operating the Supervision Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Accounts.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of thirteen weeks' pay.

The provision at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of thirteen weeks' pay.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture and equipment	163,182	3,255	828	165,609
Electronic data processing equipment	126,648			126,648
Automotive	168,977	40,525	29,366	180,136
Buildings	174,451			174,451
Land	103,763			103,763
	737,021	43,780	30,194	750,607

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture and equipment	78,745	13,285	427	91,603
Electronic data processing equipment	67,741	22,583		90,324
Automotive	103,145	42,168	27,793	117,520
Buildings	21,281	6,978		28,259
	270,912	85,014	28,220	327,706

4. Restatement of prior year figures

For comparative purposes, some 1983-84 figures have been restated to conform with the 1984-85 presentation.

SECTION 2

1984-85
PUBLIC ACCOUNTS

Communications

Department
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Radio-television and Telecommunications Commission
National Arts Centre Corporation
National Film Board
National Library
National Museums of Canada
Public Archives

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COMMUNICATIONS

Department

Objectives

COMMUNICATIONS AND CULTURE PROGRAM*

PROGRAM

—To develop policies, programs and co-operative arrangements which achieve Canada's social and economic objectives for communications and culture and to foster the orderly development and operation of communications and culture for Canada in both the domestic and international spheres.

GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND

—To plan, develop, co-ordinate and provide telecommunications services and facilities that satisfy the requirements of federal departments and agencies at the lowest possible cost.

Canada Council

Objective

—To support the creation and production of all forms of art and to facilitate public access to the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

—To develop and provide national broadcasting service for all Canadians in both official languages, in television and radio, and an international service, both of which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

—To foster and promote the development as well as Canadian programming of a feature film industry in Canada.

Canadian Radio-television and Telecommunications Commission

Objective

—To encourage the development and implementation of the national broadcasting and telecommunications policies through the regulation and supervision of the Canadian broadcasting and telecommunications systems.

National Arts Centre Corporation

Objective

—To promote the development of the performing arts.

National Film Board

Objective

—Cultural interpretation and presentation of Canada, as well as service and support to departments and agencies of the Government, through the medium of film.

National Library

Objective

—To facilitate the use of the library resources of the country by the people and the Government of Canada.

National Museums of Canada

Objective

—To safeguard and demonstrate, and to assist others to safeguard and demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

Public Archives

Objective

—The systematic preservation of Government and private records of Canadian national significance in order to facilitate not only the effective and efficient operation of the Government of Canada and historical research in all aspects of the Canadian experience, but also the protection of rights and the enhancement of a sense of national identity based on archives as the collective memory of the nation.

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* Includes the former Arts and Culture Program.

Note: The Social Sciences and Humanities Research Council was transferred to the Department of Secretary of State.

Vote	Program	
	DEPARTMENT	
	COMMUNICATIONS AND CULTURE PROGRAM	
	Budgetary	
1	Operating expenditures and authority to spend revenue received during the year	$ 127,736,500
	1b	3,106,000
	Transfer from TB Vote 10(1)	25,993
5	Capital expenditures	$ 24,388,000
	5b	13,014,000
10	The grants listed in the Estimates and contributions	$ 47,467,500
	10b	6,286,621
	10c	1
15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	
Stat	Minister of Communications—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	COMMUNICATIONS AND CULTURE PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND	
2c	In accordance with Section 33 of the Adjustment of Accounts Act, to increase from $15,000,000 to $19,000,000 the amount by which the aggregate of expenditures made under Section 23 of that Act may exceed the revenues referred to in that Section	
Stat	Estimates 1984-85	
	Increase in Revolving Fund authority per Vote 2c	
	Total program—Budgetary	
	Non-budgetary	
Stat	Telesat Canada, Section 41. Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed $40,000,000. (Net)	
L20	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of Section 29 of the Cultural Property Export and Import Act. (Gross)	
	Total program—Non-budgetary	
	CANADA COUNCIL(2)	
	Budgetary	
25	Payments to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	$ 69,614,000
	25b	3,000,000
	CANADIAN BROADCASTING CORPORATION	
	Budgetary	
30	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	$ 799,258,000
	30c	9,192,000
35	Payments to the Canadian Broadcasting Corporation for working capital	
40	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	
	Total program—Budgetary	
	CANADIAN FILM DEVELOPMENT CORPORATION	
	Budgetary	
45	Payments to the Canadian Film Development Corporation to be used for the purposes set out in Canadian Film Development Corporation Act	$ 54,764,000
	45b	6,084,000
	Non-budgetary	
Stat	Payments to the Canadian Film Development Corporation to be used for the purposes set out in the Canadian Film Development Corporation Act	
	CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION	
	Budgetary	
50	Program expenditures and the grants listed in the Estimates	$ 23,346,000
	Transfer from TB Vote 10(1)	7,667
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
130,868,493		130,868,493		130,868,493	115,548,747	15,319,746		110,718,327
37,402,000		37,402,000		37,402,000	24,903,848	12,498,152		23,947,988
53,754,122		53,754,122		53,754,122	45,455,255	8,298,867		40,510,811
55,650,000		55,650,000		55,650,000	55,650,000			53,000,000
40,500	(7,768)	32,732		32,732	32,732			40,975
9,840,000	1,500,000	11,340,000		11,340,000	11,340,000			10,202,000
	22,369	22,369		22,369	22,369			127,401
287,555,115	*1,514,601*	*289,069,716*		*289,069,716*	*252,952,951*	*36,116,765*		*238,547,502*
1		1		1		1		
1,776,000	(1,776,000)		11,445,690	11,445,690				1,208,756
	4,000,000	4,000,000		4,000,000				
1,776,001	*2,224,000*	*4,000,001*	*11,445,690*	*15,445,691*	*(989,636)*	*1*	*16,435,326*	*1,208,756*
289,331,116	***3,738,601***	***293,069,717***	***11,445,690***	***304,515,407***	***251,963,315***	***36,116,766***	***16,435,326***	***239,756,258***
			40,000,000	40,000,000			40,000,000	
10,000		10,000		10,000		10,000		4,920
10,000		***10,000***	***40,000,000***	***40,010,000***		***10,000***	***40,000,000***	***4,920***
72,614,000		***72,614,000***		***72,614,000***	***72,514,000***			***65,581,000***
808,450,000		808,450,000		808,450,000	808,450,000			737,065,550
4,700,000		4,700,000		4,700,000	4,700,000			12,020,000
91,777,000		91,777,000		91,777,000	91,777,000			66,885,000
904,927,000		***904,927,000***		***904,927,000***	***904,927,000***			***815,970,550***
60,848,000	***(15,276,506)(3)***	***45,571,494***		***45,571,494***	***45,571,494***			***16,263,234***
	15,276,506(3)	***15,276,506***	***25,775,371***	***41,051,877***	***(2,739,340)***		***43,791,217***	***(36,365)***
23,353,667		23,353,667		23,353,667	22,689,335	664,332		21,246,540
2,199,000	336,000	2,535,000		2,535,000	2,535,000			2,328,000
	26,747	26,747		26,747	26,747			2,428
25,552,667	***362,747***	***25,915,414***		***25,915,414***	***25,251,082***	***664,332***		***23,576,968***

Use of Appropriations—*Concluded*

Vote	Program	
	NATIONAL ARTS CENTRE CORPORATION(2)	
	Budgetary	
55	Payments to the National Arts Centre Corporation	$ 14,832,000
	55c	100,000
	NATIONAL FILM BOARD	
	Budgetary	
60	National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	$ 62,330,000
	Transfer from TB Vote 10(1)	21,459
Stat	Estimates 1984-85	
	Contributed assets	
	Total program—Budgetary	
	NATIONAL LIBRARY	
	Budgetary	
65	Program expenditures and the grants listed in the Estimates	$ 27,783,000
	65b	1,184,000
	Transfer from TB Vote 10(1)	20,009
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	NATIONAL MUSEUMS OF CANADA	
	Budgetary	
70	Operating expenditures, including an amount of $2,045,000 for the purchase of objects for the collection of the Corporation in the 1984-85 and 1985-86 fiscal years and authority to spend revenue received during the year from the sale to the public of books, pamphlets, replicas and other material related to the purposes of the Corporation	$ 56,500,300
	70b	2,445,000
	70c Includes additional amount of $400,000 for the purchase of objects during 1984-85 and 1985-86	1,073,000
	Transfer from: TB Vote 5(1)	330,659
	TB Vote 10(1)	261,613
	TB Vote 30(1)	110,000
75	The grants listed in the Estimates	
Stat	Contributions to employee benefit plans	
Stat	Provincial Court award	
	Total program—Budgetary	
	PUBLIC ARCHIVES	
	Budgetary	
80	Program expenditures and authority to spend revenues received during the year	$ 36,382,000
	Transfer from TB Vote 10(1)	156,706
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

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(1) Treasury Board Vote 5 Government contingencies.
Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) The financial statements of Crown corporations are presented in volume III of the Public Accounts.

(3) The voted budgetary authority, to meet the requirements of the Canadian Film Development Corporation Act, C-10, includes the non-budgetary authority for loans. The non-budgetary authority is determined by subtracting the budgetary expenditures from the total voted amount.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
14,932,000		***14,932,000***		***14,932,000***	***14,932,000***			***14,427,000***
62,351,459		*62,351,459*		*62,351,459*	*61,584,975*	*766,484*		*57,828,156*
200,000	(200,000)		7,602,399	7,602,399	(98,375)			(272,399)
	(1,056,549)	(1,056,549)		(1,056,549)				
200,000	*(1,256,549)*	*(1,056,549)*	*7,602,399*	*6,545,850*	*(98,375)*		*6,644,225*	*(272,399)*
62,551,459	***(1,256,549)***	***61,294,910***	***7,602,399***	***68,897,309***	***61,486,600***	***766,484***	***6,644,225***	***57,555,757***
28,987,009		28,987,009		28,987,009	27,956,301	1,030,708		27,440,235
1,976,000	231,193	2,207,193		2,207,193	2,207,193			2,181,000
30,963,009	***231,193***	***31,194,202***		***31,194,202***	***30,163,494***	***1,030,708***		***29,621,235***
60,720,572		60,720,572	845,106	61,565,678	59,887,224	1,133,177	545,277	53,533,006
8,567,700		8,567,700		8,567,700	8,567,700			10,681,977
4,449,000	678,000	5,127,000		5,127,000	5,127,000			4,699,000
	141,186	141,186		141,186	141,186			
73,737,272	***819,186***	***74,556,458***	***845,106***	***75,401,564***	***73,723,110***	***1,133,177***	***545,277***	***68,913,983***
36,538,706		36,538,706		36,538,706	35,731,045	807,661		33,785,054
3,055,000	466,000	3,521,000		3,521,000	3,521,000			3,184,000
39,593,706	***466,000***	***40,059,706***		***40,059,706***	***39,252,045***	***807,661***		***36,969,054***
1,575,050,229	(10,915,328)	1,564,134,901	19,893,195	1,584,028,096	1,519,884,140	40,519,128	23,624,828	1,368,635,039
10,000	15,276,506	15,286,506	65,775,371	81,061,877	(2,739,340)	10,000	83,791,217	(31,445)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	*Less:* Services provided without charge to other departments	Total cost of programs
DEPARTMENT								
COMMUNICATIONS AND CULTURE	1984-85	252,953	34,103	3,764	7,682	2,103		232,399
	1983-84	238,547	23,688	3,585	7,306	1,663		227,413
COMMUNICATIONS AND CULTURE—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND	1984-85	(990)						(990)
	1983-84	1,209						1,209
	1984-85	251,963	34,103	3,764	7,682	2,103		231,409
	1983-84	239,756	23,688	3,585	7,306	1,663		228,622
CANADA COUNCIL	1984-85	72,614						72,614
	1983-84	65,581						65,581
CANADIAN BROADCASTING CORPORATION	1984-85	904,927						904,927
	1983-84	815,971						815,971
CANADIAN FILM DEVELOPMENT CORPORATION	1984-85	45,572						45,572
	1983-84	16,263						16,263
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION	1984-85	25,251	26,605		1,629	416		691
	1983-84	23,577	21,820		1,629	340		3,726
NATIONAL ARTS CENTRE CORPORATION	1984-85	14,932						14,932
	1983-84	14,427						14,427
NATIONAL FILM BOARD	1984-85	61,487						61,487
	1983-84	57,556						57,556
NATIONAL LIBRARY	1984-85	30,163	1,205		4,357	4,448		37,763
	1983-84	29,621	941		4,699	4,148		37,527
NATIONAL MUSEUMS OF CANADA	1984-85	73,723	268		12,057	1,096		86,608
	1983-84	68,914	145		11,281	949		80,999
PUBLIC ARCHIVES	1984-85	39,252	225		10,121	694	13,203	36,639
	1983-84	36,969	253		10,974	555	12,343	35,902
Total	1984-85	1,519,884	62,406	3,764	35,846	8,757	13,203	1,492,642
	1983-84	1,368,635	46,847	3,585	35,889	7,655	12,343	1,356,574

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
COMMUNICATIONS AND CULTURE PROGRAM								
Departmental administration	18,376	16,854	568	568			18,944	17,422
Research	34,549	30,664	14,385	7,010	875	525	49,809	38,199
Technology applications and industry support	25,726	19,323	20,274	15,589	18,679	16,474	64,679	51,386
Management of the radio frequency spectrum	41,314	40,334	1,857	1,724	45	40	43,216	42,098
Policy development and coordination	11,290	10,460	8	8	3,129	3,044	14,427	13,512
Cultural affairs	61,252	59,672	310	5	31,026	25,372	92,588	85,049
Contributions to employee benefit plans	11,340	11,340					11,340	11,340
	203,847	188,647	37,402	24,904	53,754	45,455	295,003	259,006
Less: revenues credited to the vote	5,933	6,053					5,933	6,053
	197,914	182,594	37,402	24,904	53,754	45,455	289,070	252,953
Less: receipts credited to revenue	30,166	34,103					30,166	34,103
Add: accommodation provided without charge by this department	3,764	3,764					3,764	3,764
accommodation provided without charge by Public Works	7,682	7,682					7,682	7,682
other services provided without charge by other departments	2,116	2,103					2,116	2,103
	181,310	*162,040*	*37,402*	*24,904*	*53,754*	*45,455*	*272,466*	*232,399*

Programs by Activity—Budgetary—*Continued*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
COMMUNICATIONS AND CULTURE PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND								
Administration	6,474	5,766	391	391			6,865	6,157
Telecommunications engineering support	4,726	4,209					4,726	4,209
Operations	139,074	123,863					139,074	123,863
	150,274	133,838	391	391			150,665	134,229
Less: receipts credited to the Fund	135,219	135,219					135,219	135,219
	15,055	*(1,381)*	*391*	*391*			*15,446*	*(990)*
Total cost of program	196,365	160,659	37,793	25,295	53,754	45,455	287,912	231,409
CANADA COUNCIL					72,614	72,614	72,614	72,614
CANADIAN BROADCASTING CORPORATION*							904,927	904,927
CANADIAN FILM DEVELOPMENT CORPORATION*							45,572	45,572
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION								
Broadcasting	12,021	10,515			75		12,096	10,515
Telecommunications	3,498	3,224					3,498	3,224
Administration	10,234	11,287	87	225			10,321	11,512
	25,753	25,026	87	225	75		25,915	25,251
Less: receipts credited to revenue	25,000	26,605					25,000	26,605
Add: accommodation provided without charge by Public Works	1,629	1,629					1,629	1,629
other services provided without charge by other departments	416	416					416	416
Total cost of program	2,798	466	87	225	75		2,960	691
NATIONAL ARTS CENTRE CORPORATION*							14,932	14,932
NATIONAL FILM BOARD								
National Film Board Revolving Fund	83,897	73,565	3,168	3,168	282	277	87,347	77,010
Less: receipts credited to the Fund	18,450	15,523					18,450	15,523
Total cost of program	65,447	58,042	3,168	3,168	282	277	68,897	61,487
NATIONAL LIBRARY								
National Library	30,951	29,655	205	471	38	37	31,194	30,163
Less: receipts credited to revenue	1,157	1,205					1,157	1,205
Add: accommodation provided without charge by Public Works	4,357	4,357					4,357	4,357
other services provided without charge by other departments	4,448	4,448					4,448	4,448
Total cost of program	38,599	37,255	205	471	38	37	38,842	37,763
NATIONAL MUSEUMS OF CANADA								
Corporate management	1,345	1,331	2				1,347	1,331
National Gallery of Canada	10,389	9,800	188	369	1	1	10,578	10,170
National Museum of Man	11,982	11,408	128	530			12,110	11,938
National Museum of Natural Sciences	8,039	7,895	196	340			8,235	8,235
National Museum of Science and Technology	5,262	5,339	172	190			5,434	5,529
National programmes	12,201	11,901	373	468	8,567	8,567	21,141	20,936
Corporate services	17,294	15,657	362	869			17,656	16,526
	66,512	63,331	1,421	2,766	8,568	8,568	76,501	74,665
Less: revenues credited to the vote	1,100	942					1,100	942
	65,412	62,389	1,421	2,766	8,568	8,568	75,401	73,723
Less: receipts credited to revenue		268						268
Add: accommodation provided without charge by Public Works	12,057	12,057					12,057	12,057
other services provided without charge by other departments	1,096	1,096					1,096	1,096
Total cost of program	78,565	75,274	1,421	2,766	8,568	8,568	88,554	86,608

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
PUBLIC ARCHIVES								
Archival operations	16,181	16,062	175	1,041			16,356	17,103
Government records management	10,457	9,609	1,093	1,091			11,550	10,700
Departmental services	13,305	12,883	574	536			13,879	13,419
	39,943	38,554	1,842	2,668			41,785	41,222
Less: revenues credited to the vote	1,725	1,970					1,725	1,970
	38,218	36,584	1,842	2,668			40,060	39,252
Less: receipts credited to revenue		225						225
services provided without charge to other departments	13,203	13,203					13,203	13,203
Add: accommodation provided without charge by Public Works	10,121	10,121					10,121	10,121
other services provided without charge by other departments	694	694					694	694
Total cost of program	35,830	33,971	1,842	2,668			37,672	36,639

*The detail by type of expenses is not available.

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
COMMUNICATIONS AND CULTURE PROGRAM			
Grants			
Management of the radio frequency spectrum			
Canadian Radio Technical Planning Board	25	25	17
Policy development and coordination			
Grants to non-profit cultural organizations for participation in the Vancouver Centennial celebrations	500	500	
Cultural affairs			
Institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	2,190	412	1,508
Fathers of Confederation Buildings Trust, Charlottetown, P E I	1,086	1,086	1,034
Grants to Canadian non-profit cultural organizations and institutions for special cultural activities of national significance	3,500	3,500	3,500
Expenditures not required for the current year			450
	7,301	*5,523*	*6,509*
Contributions			
Research			
Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	25	25	25
Contribution to Canadian organizations working in the new information technologies field for international collaboration activities	350		
Contribution to the Montreal International Software Market Inc. (MIM '85)	500	500	
Technology applications and industry support			
Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	331	330	414
Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program	12,578	12,245	14,808
Contributions to Canadian industry to assist in the creation of new commercial Telidon operating systems	4,270	3,899	430
Contributions to Canadian organizations for the development of communications technology	1,500		
Management of the radio frequency spectrum			
Contribution to the Canadian Standards Association (Steering Committee on Electromagnetic Interference and Compatibility)	20	15	10
Expenditures not required for the current year			780
Policy development and coordination			
Contribution to the Inter-American Telecommunication Conference	16	13	
Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva, Switzerland	2,150	2,113	2,391
Contribution to the Special Voluntary Programme for Technical Co-operation of the International Telecommunication Union, Geneva, Switzerland	100	100	
Contribution to the Canadian Standards Association (Steering Committee on Telecommunications)	18	18	18
Contributions to Expo's World Festival of the Performing Arts	300	300	
Contribution to Cybertech Inc. for design improvements to telecommunications devices for the deaf	45		
Expenditures not required for the current year			74

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Cultural affairs			
Contributions to national arts and culture service organizations	695	695	695
Contributions to Canadian non-profit organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware	13,213	9,359	4,360
Contributions for the development of the Canadian book publishing industry	9,672	9,671	8,197
Contribution to Toronto International (Jubilee) Festival 1984	150	150	
Contribution to Stratford Shakespearean Festival Foundation	200	200	1,800
Contributions to support film and video national service organizations	300	280	
Contributions to support cultural enterprises infrastructure development	20	19	
	46,453	*39,932*	*34,002*
	53,754	*45,455*	*40,511*
CANADA COUNCIL			
Grants			
Payments to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act	*72,614*	*72,614*	*65,581*
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION			
Grants			
Broadcasting			
Grants towards research under Section 18 of the Broadcasting Act	*75*		*70*
NATIONAL FILM BOARD			
Grants			
Executive and administrative services			
Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees	*10*	*10*	*10*
Contributions			
Production of films and other visual materials			
Payments to the Province of Quebec in respect of reciprocal taxation agreements	251	251	254
Distribution of films and other visual materials			
New Employment Expansion and Development (NEED) Program	21	16	150
Expenditures not required for the current year			151
	272	*267*	*555*
	282	*277*	*565*
NATIONAL LIBRARY			
Grants			
National Library			
International Federation of Library Associations	10	10	9
International Serials Data System	28	27	19
	38	*37*	*28*
NATIONAL MUSEUMS OF CANADA			
Grants			
National Gallery of Canada			
College Art Association of America	1	1	1
National programmes			
Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,567	8,567	8,702
	8,568	*8,568*	*8,703*
Contributions			
National Museum of Man			
Expenditures not required for the current year			280
National Museum of Natural Sciences			
Expenditures not required for the current year			955
National Museum of Science and Technology			
Expenditures not required for the current year			104
National programmes			
Expenditures not required for the current year			631
Corporate services			
Expenditures not required for the current year			9
			1,979
	8,568	*8,568*	*10,682*
PUBLIC ARCHIVES			
Contributions			
Archival operations			
Expenditures not required for the current year			*529*
Total	135,331	126,951	117,966

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

	Communications and Culture				
STANDARD OBJECT	Program	Government Telecommunications Agency Revolving Fund	Subtotal	Canada Council	Canadian Broadcasting Corporation
(1) Salaries and wages	77,024 **73,324** *70,382*	6,593 **6,593** *6,133*	83,617 **79,917** *76,515*		
(1) Other personnel costs	13,795 **13,135** *11,771*	1,200 **1,200** *1,094*	14,995 **14,335** *12,865*		
(2) Transportation and communications	8,607 **7,316** *6,824*	121,792 **121,792** *119,834*	130,399 **129,108** *126,658*		
(3) Information	2,361 **2,003** *2,296*	632 **632** *563*	2,993 **2,635** *2,859*		
(4) Professional and special services	43,991 **36,558** *38,335*	968 **968** *1,291*	44,959 **37,526** *39,626*		
(5) Rentals	2,421 **2,059** *1,355*	1,035 **1,035** *1,004*	3,456 **3,094** *2,359*		
(6) Purchased repair and upkeep	2,705 **2,299** *2,000*	395 **395** *55*	3,100 **2,694** *2,055*		
(7) Utilities, materials and supplies	10,057 **8,557** *7,221*	101 **101** *142*	10,158 **8,658** *7,363*		
(8) Construction and acquisition of land, buildings and works	6,261 **5,326** *1,407*		6,261 **5,326** *1,407*		
(9) Construction and acquisition of machinery and equipment	8,383 **7,123** *7,881*	397 **397** *320*	8,780 **7,520** *8,201*		
(10) Grants, contributions and other transfer payments	53,754 **45,455** *40,511*		53,754 **45,455** *40,511*	72,614 **72,614** *65,581*	
(12) All other expenditures	65,644 **55,851** *54,438*	17,552 **1,116** *762*	83,196 **56,967** *55,200*		904,927 **904,927** *815,971*
(1-12) Total	295,003 **259,006** *244,421*	150,665 **134,229** *131,198*	445,668 **393,235** *375,619*	72,614 **72,614** *65,581*	904,927 **904,927** *815,971*
(13) *Less:* revenues credited to the vote	5,933 **6,053** *5,874*	135,219 **135,219** *129,989*	141,152 **141,272** *135,863*		
Total net expenditures	289,070 **252,953** *238,547*	15,446 **(990)** *1,209*	304,516 **251,963** *239,756*	72,614 **72,614** *65,581*	904,927 **904,927** *815,971*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Canadian Film Development Corporation	Canadian Radio-television and Telecommunications Commission	National Arts Centre Corporation	National Film Board	National Library	National Museums of Canada	Public Archives	Total
	17,072		32,320	15,842	36,796	23,591	209,238
	16,481		**32,283**	**15,778**	**36,014**	**23,206**	**203,679**
	15,371		*34,410*	*15,699*	*32,570*	*21,868*	*196,433*
	2,595		5,567	2,207	5,461	3,521	34,346
	2,672		**4,588**	**2,207**	**5,508**	**3,521**	**32,831**
	2,478		*4,589*	*2,181*	*5,388*	*3,184*	*30,685*
	1,660		5,500	903	3,962	1,075	143,499
	1,377		**5,504**	**938**	**3,741**	**1,178**	**141,846**
	1,346		*4,740*	*826*	*3,503*	*1,220*	*138,293*
	1,287		1,050	730	1,627	843	8,530
	1,868		**1,226**	**473**	**1,493**	**401**	**8,096**
	1,547		*938*	*478*	*1,354*	*357*	*7,533*
	1,843		14,752	7,589	8,093	5,177	82,413
	1,717		**12,730**	**6,213**	**7,605**	**5,178**	**70,969**
	1,545		*12,840*	*6,125*	*7,193*	*4,293*	*71,622*
	498		9,200	791	1,007	308	15,260
	382		**9,605**	**487**	**776**	**146**	**14,490**
	264		*9,885*	*719*	*769*	*154*	*14,150*
	133		1,200	179	2,402	1,542	8,556
	150		**906**	**278**	**2,043**	**1,385**	**7,456**
	173		*846*	*153*	*1,410*	*1,230*	*5,867*
	628		6,400	2,648	3,571	2,759	26,164
	349		**5,254**	**3,180**	**5,985**	**1,924**	**25,350**
	356		*4,894*	*2,880*	*3,211*	*2,152*	*20,856*
							6,261
							5,326
							1,407
	87		3,168	205	1,421	1,842	15,503
	225		**3,168**	**471**	**2,766**	**2,668**	**16,818**
	419		*2,822*	*479*	*2,404*	*1,650*	*15,975*
	75		282	38	8,568		135,331
			277	**37**	**8,568**		**126,951**
	70		*565*	*28*	*10,682*	*529*	*117,966*
45,572	37	14,932	7,908	62	3,593	1,127	1,061,354
45,572	**30**	**14,932**	**1,469**	**101**	**166**	**1,615**	**1,025,779**
16,263	*8*	*14,427*	*1,092*	*53*	*1,473*	*2,204*	*906,691*
45,572	25,915	14,932	87,347	31,194	76,501	41,785	1,746,455
45,572	**25,251**	**14,932**	**77,010**	**30,163**	**74,665**	**41,222**	**1,679,591**
16,263	*23,577*	*14,427*	*77,621*	*29,621*	*69,957*	*38,841*	*1,527,478*
			18,450		1,100	1,725	162,427
			15,523		**942**	**1,970**	**159,707**
			20,065		*1,043*	*1,872*	*158,843*
45,572	25,915	14,932	68,897	31,194	75,401	40,060	1,584,028
45,572	**25,251**	**14,932**	**61,487**	**30,163**	**73,723**	**39,252**	**1,519,884**
16,263	*23,577*	*14,427*	*57,556*	*29,621*	*68,914*	*36,969*	*1,368,635*

Revenue

	1984-85	1983-84
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Return on investments	1,500,000	3,000,000
Refunds of previous years' expenditure	995,716	1,272,637
Services and service fees	2,147,559	1,270,276
Privileges, licences and permits	22,802,758	17,537,994
Proceeds from sales	29,050	26,959
Other non-tax revenue	6,627,878	579,937
Total	34,102,961	23,687,803

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Joint and mixed enterprises—		
Telesat Canada—Dividends		1,500,000
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	201,440	
Adjustment to prior year's Payables at Year End (PAYE)	794,276	
		995,716
Services and service fees:		
Type approval and testing fees	124,644	
Certification, testing and labelling	1,211,204	
Optional services—Use of facilities	705,391	
Sundries	106,320	
		2,147,559
Privileges, licences and permits:		
General radio service	1,838,789	
Amateur radio service	399,854	
Microwave—Government	131,808	
Microwave, land fixed and land mobile	18,251,304	
Ships	1,081,587	
Aircraft	718,885	
Earth and space	304,012	
Sundries	76,519	
		22,802,758
Other non-tax revenue:		
Refund to the Consolidated Revenue Fund (CRF) relating to a sale of Canadian Broadcasting Corporation (CBC) property	6,541,698	
Sundries	86,180	
		6,627,878

	1984-85	1983-84
	$	$
CANADIAN RADIO-TELEVISION AND TELECOMMUNICATIONS COMMISSION		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	8,183	33,175
Privileges, licences and permits	26,587,781	21,780,033
Other non-tax revenue	9,377	6,896
Total	26,605,341	21,820,104

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	5,556	
Adjustment to prior year's Payables at Year End (PAYE)	2,627	
		8,183
Privileges, licences and permits:		
Broadcasting licence fees		26,587,781

	1984-85	1983-84
	$	$
NATIONAL FILM BOARD		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure		213

	1984-85	1983-84
	$	$
NATIONAL LIBRARY		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	37,862	46,551
Services and service fees	1,162,607	890,297
Other non-tax revenue	4,198	3,876
Total	1,204,667	940,724

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	8,757	
Adjustment to prior year's Payables at Year End (PAYE)	29,105	
		37,862
Services and service fees:		
Reproduction of materials from the National Library collection		1,162,607

	1984-85	1983-84
	$	$
NATIONAL MUSEUMS OF CANADA		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	266,398	127,231
Services and service fees	49	
Proceeds from sales	97	1,120
Other non-tax revenue	1,314	16,371
Total	267,858	144,722

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds for merchandise from supplies and miscellaneous cancelled cheques	66,094	
Adjustment to prior year's Payables at Year End (PAYE)	200,304	
		266,398

Revenue—*Concluded*

	1984-85	1983-84
	$	$
PUBLIC ARCHIVES		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	58,447	93,601
Services and service fees	154,449	148,461
Other non-tax revenue	12,391	11,322
Total	225,287	253,384

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	11,496	
Adjustment to prior year's Payables at Year End (PAYE)	46,951	
		58,447
Services and service fees:		
Reproduction of documents in the Public Archives collection		154,449

Appendix 1

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. The financial transactions contained in these financial statements have been subjected to a review by representatives of the Auditor General.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimate and judgment and gives due consideration to materiality. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Assistant Deputy Minister, Financial Management develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund is managed on a cost revenue dependent basis and all costs are allocated, on an equitable basis, to the users of telecommunications services and recovered on a timely basis. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers and with the staff of the Office of the Auditor General. An internal audit was carried out by the Audit Services Bureau of the Department of Supply and Services during the period January-March 1984. The auditors concluded "... that the acquisition, utilization and protection of human, financial and physical resources under the responsibility of the Finance and Administration Division are achieved in an effective and economic manner".

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility, and by a high standard of internal communications aimed at ensuring that regulations, policies, procedures and managerial authorities are understood throughout the Agency.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions. A feasibility study on the Fund's financial systems was completed in May 1985 resulting in the recommended development of an integrated financial information system for introduction by April 1, 1986. The new system is required to handle the increased volume and complexity of financial transactions within the Fund and the need for accurate and timely allocation and recovery of costs, budgetary control, and improved financial reporting.

Approved by:

H. B. SULLIVAN
Director of Finance and Administration
Government Telecommunications Agency
(Senior full-time financial officer)

M. BINDER
Assistant Deputy Minister, Financial Management
Department of Communications
(Senior financial officer)

July 20, 1985

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	26	669	100	(69)
Add: items not requiring use of funds	257	420	199	167
Operating sources of funds	283	1,089	299	98
Net capital acquisitions	(174)	(391)	(174)	(320)
Working capital change	(1,885)	4,640	(1,726)	(3,458)
Other items		(4,348)		2,471
Authority provided (used)	(1,776)	990	(1,601)	(1,209)

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Accounts receivable		
Federal Government	17,066,111	22,825,507
Outside parties	2,734,589	1,680,262
Prepaid expenses		43,314
	19,800,700	24,549,083
Fixed assets at cost (Note 3)	1,325,932	942,134
Less: accumulated depreciation	589,580	377,248
	736,352	564,886
Deferred charges—Service contracts (Note 2)	720,000	883,421
	21,257,052	25,997,390

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable		
Outside parties	11,591,679	12,849,368
Federal Government	462,691	64,284
Current portion of the provision for employee termination benefits	60,000	30,403
Deferred revenue	735,553	13,959
	12,849,923	12,958,014
Long-term liabilities		
Provision for employee termination benefits	620,539	503,165
Deferred revenue—Service contracts (Note 2)	1,040,362	1,279,046
	1,660,901	1,782,211
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	6,579,967	11,759,933
Accumulated surplus (deficit)	166,261	(502,768)
	6,746,228	11,257,165
	21,257,052	25,997,390

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Continued*

Government Telecommunications Agency Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Revenue		
Telecommunications services	134,957,932	130,188,348
Expenses		
Operating		
Customized services	57,729,008	53,114,880
Intercity network	52,659,878	53,324,942
Government data network	4,969,435	4,943,590
Operators' salaries	4,583,511	6,042,574
Local shared services	2,447,503	1,754,098
Interest charges	925,707	922,703
Directory services	503,034	401,707
Leased space	187,456	118,280
Other	51,713	39,905
	124,057,245	120,662,679
Engineering support		
Salaries and employee benefits	3,703,317	3,527,209
Employee termination benefits	96,728	45,283
Professional services	288,345	328,704
Travel and removal	71,514	91,144
Rental building and equipment	64,645	58,081
Repairs	36,729	30,645
Other	15,908	3,765
	4,277,190	4,084,831
Administration		
Salaries and employee benefits	3,980,268	3,504,158
Employee termination benefits	103,144	44,988
Rental building and equipment	929,917	906,657
Telephone and freight	249,008	185,867
Professional services	246,159	512,624
Travel and removal	115,152	116,857
Information	114,810	47,547
Depreciation	94,606	76,596
Office materials and supplies	78,475	89,545
Repairs	40,828	24,335
Loss on disposal of fixed assets	2,021	256
Other	80	48
	5,954,468	5,509,478
	134,288,903	130,256,988
Net profit (loss)	669,029	(68,640)

STATEMENT OF ACCUMULATED (SURPLUS) DEFICIT FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year	502,768	434,128
Net (profit) loss for the year	(669,029)	68,640
Balance, end of year	(166,261)	502,768

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sources of working capital		
Operations		
Net profit (loss) for the year	669,029	(68,640)
Add: items not requiring use of funds		
depreciation	217,808	76,596
loss on disposal of fixed assets	2,021	256
increase in the provision for employee termination benefits	199,872	90,271
	1,088,730	98,483
Decrease in deferred charges—Service contracts	163,421	
Increase in deferred revenue—Service contracts		1,279,046
Increase in the accumulated net charge against the Fund's authority		3,335,741
	1,252,151	4,713,270
Uses of working capital		
Purchase of fixed assets	391,296	319,608
Payments on and change in the current portion of the provision for employee termination benefits	82,497	52,154
Decrease in deferred revenue—Service contracts	238,684	
Decrease in the accumulated net charge against the Fund's authority	5,179,966	
Increase in deferred charges—Service contracts		883,421
	5,892,443	1,255,183
(Decrease) increase in working capital	(4,640,292)	3,458,087
Working capital, beginning of year	11,591,069	8,132,982
Working capital, end of year	6,950,777	11,591,069
Changes in working capital components:		
(Decrease) increase in accounts receivable	(4,705,069)	2,766,441
(Decrease) increase in prepaid expenses	(43,314)	8,943
Decrease (increase) in accounts payable	859,282	(468,133)
(Increase) in current portion of the provision for employee termination benefits	(29,597)	(955)
(Increase) decrease in deferred revenue	(721,594)	1,151,791
	(4,640,292)	3,458,087

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1985

	1985	1984
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	6,579,967	11,759,933
Add: PAYE charges against the appropriation account after March 31	12,021,983	12,754,001
Less: amounts credited to the appropriation account after March 31	16,037,276	20,959,624
Net authority used, end of year	2,564,674	3,554,310
Authority limit	19,000,000	15,000,000
Unused authority carried forward	16,435,326	11,445,690

Appendix 1—*Concluded*

Government Telecommunications Agency Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Purpose and authority

The Government Telecommunications Agency Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services at the request of federal departments and agencies. Section 23 of the Adjustment of Accounts Act authorized the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed $8,000,000 at any time. This authority was increased to $12,000,000 by Appropriation Act No. 4, 1981-82, to $15,000,000 by Appropriation Act No. 4, 1983-84 and to $19,000,000 by Appropriation Act No. 4, 1984-85. In accordance with Vote 2c, Appropriation Act No. 4, 1982-83, an amount of $1,485,822 of the accumulated deficit has been written off to the authority. An amount of $741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

2. Significant accounting policies and practices

(a) Fixed assets

Fixed assets are carried at cost. In most cases, depreciation is calculated using the diminishing balance method at the following rates: automobiles (30%), office equipment (20%), furniture and fixtures (10%). Telecommunications equipment constitutes a special category of assets, and is depreciated over the first five to seven years of utilization of the equipment.

(b) Deferred charges—Service contracts

Advance payments to suppliers for future telecommunications services are recorded as deferred charges and are amortized on a straight-line basis over a five-year period. In 1984-85, the amortization amounted to $180,000.

(c) Deferred revenue—Service contracts

Advance payments from client departments and agencies for future telecommunications services are recorded as deferred revenue and are included in revenue on an equal basis over a five-year period. In 1984-85, $238,684 was recognized as revenue.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Office equipment	512,246	148,016	6,611	653,651
Furniture and fixtures	186,717	5,088	887	190,918
Automobiles	28,187	9,612		37,799
Telecommunications equipment	214,984	228,580		443,564
	942,134	391,296	7,498	1,325,932

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Office equipment	253,396	81,021	4,853	329,564
Furniture and fixtures	101,231	9,031	624	109,638
Automobiles	22,621	4,554		27,175
Telecommunications equipment		123,203		123,203
	377,248	217,809	5,477	589,580

Appendix 2

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been presented to the Board of Trustees.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director of Administration and Financial Services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Office of the Auditor General. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1985 and the results of its operations and the changes in its financial position for the year ended in conformity with generally accepted accounting principles.

Approved by:

A. BRUNELLE
Financial Advisor, Financial Services
(Senior full-time financial officer)

BARBARA EMO
Director of Administration
(Senior financial officer)

July 16, 1985

STATEMENT OF AUTHORITY USED (PROVIDED) FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operations for the year		60,433		56,224
Less: items not requiring use of funds		1,387		1,166
Operating requirements	59,183	59,046	56,134	55,058
Net capital acquisitions	3,168	2,539	2,822	2,770
Authority used	62,351	61,585	58,956	57,828
Statutory authority				
Working capital change	200	(5,571)	250	(576)
Other items		5,473		304
Authority (provided)	200	(98)	250	(272)
Total authority used	62,551	61,487	59,206	57,556

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1985

	1985	1984
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	7,937,275	12,527,808
Add: PAYE charges against the appropriation account after March 31	7,624,838	6,403,394
Less: amounts credited to the appropriation account after March 31	2,206,338	6,533,601
Net authority used, end of year	13,355,775	12,397,601
Authority limit	20,000,000	20,000,000
Unused authority carried forward	6,644,225	7,602,399

Appendix 2—*Continued*

National Film Board—*Continued*

AUDITOR'S REPORT

THE HONOURABLE MARCEL MASSE, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the National Film Board as at March 31, 1985 and the statements of operations, accumulated net charge against the Revolving Fund's authority, accumulated deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984
	$	$
Current assets		
Cash	72,613	103,150
Parliamentary appropriation receivable		122,177
Accounts receivable		
Government of Canada	2,378,708	7,268,917
Outside parties	1,663,555	2,205,514
Inventories (Note 3)	2,676,470	2,192,389
Prepaid expenses	384,766	306,247
	7,176,112	12,198,394
Fixed assets (Note 4)		
Cost	21,577,738	21,469,352
Less: accumulated depreciation	11,034,576	11,982,739
	10,543,162	9,486,613
	17,719,274	21,685,007

LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable		
Government of Canada	2,675,701	975,845
Outside parties	5,585,263	6,852,176
Accrued salaries and benefits	1,801,712	1,692,182
Advances on productions	451,405	444,828
Current portion of provision for employee termination benefits	320,000	320,000
	10,834,081	10,285,031
Long-term liability		
Provision for employee termination benefits	6,077,488	6,096,931
	16,911,569	16,381,962
EQUITY OF CANADA		
Accumulated net charge against the Revolving Fund's authority	7,937,275	12,527,808
Accumulated deficit	(7,129,570)	(7,224,763)
	807,705	5,303,045
	17,719,274	21,685,007

Approved by Management:

BARBARA EMO
Director of Finance, Administration and Personnel Division

FRANÇOIS MACEROLA
Government Film Commissioner

Approved by the Board:

PAUL FORTIN
Member

PATRICK WATSON
Member

Appendix 2—*Continued*

National Film Board—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenses (Note 5)		
Production of films and other visual material		
Board's program	37,049,304	33,818,005
Government of Canada	4,555,098	11,245,152
Outside parties	1,549,702	1,908,673
Distribution of films and other visual material		
Board's program	17,465,224	17,232,510
Services and film prints		
Government of Canada	1,655,549	1,771,042
Outside parties	863,942	1,085,539
Administration	8,970,365	8,967,485
Research and development	1,073,091	769,607
	73,182,275	76,798,013
Revenues		
Production of films and other visual material		
Government of Canada	4,790,669	11,645,477
Outside parties	1,585,910	2,039,192
Services and film prints		
Government of Canada	1,779,929	1,939,252
Outside parties	2,355,438	2,580,211
Rentals, royalties and miscellaneous		
Government of Canada	7,120	7,100
Outside parties	2,229,976	2,362,761
	12,749,042	20,573,993
Cost of operations for the year	60,433,233	56,224,020

STATEMENT OF ACCUMULATED NET CHARGE AGAINST THE REVOLVING FUND'S AUTHORITY FOR THE YEAR ENDED MARCH 31, 1985

		1985	1984
		$	$
Balance, beginning of year		12,527,808	11,910,822
Net credit to the Fund's authority account	$		
Gross charge	54,881,344		
Less: admissible cost of operations financed by a parliamentary appropriation	60,528,426	(5,647,082)	(901,652)
Parliamentary appropriation—Increase in the net book value of fixed assets		1,056,549	1,518,638
Balance, end of year		7,937,275	12,527,808

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year	7,224,763	7,310,261
Cost of operations for the year	60,433,233	56,224,020
	67,657,996	63,534,281
Parliamentary appropriation—Operations	(60,528,426)	(56,309,518)
Balance, end of year	7,129,570	7,224,763

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of working capital		
Parliamentary appropriation		
Operations	60,528,426	56,309,518
Increase in the net book value of fixed assets	1,056,549	1,518,638
	61,584,975	57,828,156
Proceeds from disposal of fixed assets	628,341	52,547
	62,213,316	57,880,703
Use of working capital		
Operations		
Cost of operations for the year	60,433,233	56,224,020
Less: items not requiring use of funds		
Depreciation	1,448,545	1,248,417
Loss on disposal of fixed assets	34,116	2,588
(Decrease) increase in the provision for employee termination benefits	(19,443)	239,922
	58,970,015	54,733,093
Net credit to the Revolving Fund's authority account	5,647,082	901,652
Acquisition of fixed assets	3,167,551	2,822,190
	67,784,648	58,456,935
Decrease in working capital	5,571,332	576,232
Working capital, beginning of year	1,913,363	2,489,595
Working capital (deficiency), end of year	(3,657,969)	1,913,363
Changes in working capital components		
Decrease (increase) in current assets		
Cash	30,537	42,281
Parliamentary appropriation receivable	122,177	174,640
Accounts receivable	5,432,168	(2,826,431)
Inventories	(484,081)	58,731
Prepaid expenses	(78,519)	(29,323)
Increase (decrease) in current liabilities		
Accounts payable	432,943	3,328,593
Accrued salaries and benefits	109,530	(110,511)
Advances on productions	6,577	(61,748)
	5,571,332	576,232

Appendix 2—*Continued*

National Film Board—*Continued*

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and purposes

The National Film Board was established in 1950 under the National Film Act to initiate and promote the production and distribution of films in the national interest and in particular to:

produce and distribute, and to promote the production and distribution of, films designed to interpret Canada to Canadians and to other nations;

represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

engage in research in film activity and to make available the results thereof to persons engaged in the production of films;

advise the Governor in Council in connection with film activities; and

discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of fixed assets and can record the increase in the net book value of fixed assets against this authority, which provides that the aggregate of admissible working capital and net book value of fixed assets is not to exceed $20 million at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of fixed assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies

Production of films and other visual material

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Government of Canada and outside parties

All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other visual material are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other visual material held for sale are carried at the lower of the average direct cost of production and net realizable value.

Fixed assets

Equipment, office equipment and furniture, motor vehicles and garage equipment are carried at cost. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets, generally 5 to 10 years. No depreciation is provided during the year of acquisition.

Leaseholds improvements are charged to operations as incurred.

The Board enters into agreements to acquire the exclusive use of certain fixed assets through leasing arrangements. Rentals are charged to operations in the year to which they apply.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible pest service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Inventories

	1985	1984
	$	$
Productions in progress	759,042	456,208
Materials and supplies	1,441,357	1,418,227
Film prints and other visual material held for sale	476,071	317,954
	2,676,470	2,192,389

4. Fixed assets

	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	$	$	$	$
Equipment	17,666,997	2,115,575	2,736,957	17,045,615
Office equipment and furniture	3,657,099	1,039,064	309,637	4,386,526
Motor vehicles and garage equipment	145,256	12,912	12,571	145,597
	21,469,352	3,167,551	3,059,165	21,577,738

	Balance, beginning of year	Depreciation	Decrease	Balance, end of year
	$	$	$	$
Accumulated depreciation	11,982,739	1,448,545	2,396,708	11,034,576

Appendix 2—*Concluded*

National Film Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

5. Expenses

	1985	1984
	$	$
Salaries and benefits	36,953,371	38,995,202
Rentals	9,624,618	9,915,801
Professional and special services	7,408,464	5,080,416
Transportation and communications	5,825,774	5,159,679
Materials and supplies	5,146,219	5,482,841
Contracted film production and laboratory processing	3,647,207	8,181,645
Depreciation	1,448,545	1,248,417
Information	1,241,073	820,848
Repair and upkeep	989,486	834,136
Miscellaneous	897,518	1,079,028
	73,182,275	76,798,013

During the year, the Board has begun to implement the Government approved National Film and Video Policy announced by the Minister of Communications on May 29, 1984. The breakdown of expenses reflects the effect of this policy on its activities.

6. Contingent liability

The Board is the defendant in certain pending claims and lawsuits for amounts totalling $5,281,130. It is the opinion of management that these actions will not result in any substantial liabilities to the Board.

Appendix 3

National Museums of Canada

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the National Museums of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement was derived from the financial statements as of March 31, 1985 as published in the annual report of the Corporation and that were audited by the Auditor General of Canada.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Corporation and of the Office of the Auditor General. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

F. M. LALONDE
Acting Assistant Secretary-General

LEO A. DORAIS
Vice Chairman/Secretary-General

August 26, 1985

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Expenditure		
Operations		
Salaries, wages and other personnel costs	42,339	38,641
Accommodation	12,057	11,281
Professional and special services	5,749	5,544
Travel	2,240	1,926
Repairs and upkeep of equipment	2,043	1,410
Protective services	1,674	1,487
Materials and supplies	1,449	1,286
Communications	1,034	973
Office supplies and equipment	967	1,059
Rentals	776	769
Publications	598	491
Purchase of books	494	386
Postage	315	279
Accounting and cheque issue	279	267
Publishing and boutiques—Loss from operations (Schedule 1)	266	285
Advertising	187	191
Provincial Court award	141	
Design and display	137	132
Freight, express and cartage	134	186
Miscellaneous	21	57
	72,900	66,650
Grants and contributions		
National Programmes	8,567	8,701
National Gallery	1	1
Other		1,980
	8,568	10,682
Capital expenditure	2,663	2,336
Purchase of objects for the collections of the Museums	2,745	1,476
	86,876	81,144
Revenue		
Refunds of previous years' expenditure	266	127
Proceeds from sales		1
Other	2	17
	268	145
Net cost of operations (Note 4)	86,608	80,999
Reconciliation to use of appropriations:		
Net cost of operations	86,608	80,999
Add: revenue credited to non-tax revenue	268	145
Less: services provided without charge by Government departments	13,153	12,230
Use of appropriations	73,723	68,914

The accompanying notes and schedule are an integral part of this statement. Certain notes and schedules accompanying the audited financial statements included in this section are also an integral part of this statement.

Appendix 3—*Continued*

National Museums of Canada—*Continued*

RECONCILIATION
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Net cost of operations	86,608	80,999
Add: depreciation	1,807	1,606
accrued termination benefits	362	614
accrued liabilities	171	302
increase in travel advances	111	82
	2,451	2,604
Less: purchase of fixed assets	2,633	2,336
increase in accounts receivable	208	35
Provincial Court award	141	
increase in inventory	114	37
	3,096	2,408
Net cost of operations on the accrual basis of accounting	85,963	81,195

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1985

1. Authority and objective

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule B to the Financial Administration Act.

The Corporation's objective is to demonstrate and to assist others to safeguard and demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the National Museum of Man, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Corporate Management and Corporate Services.

Operations and grants and contributions are funded by budgetary lapsing authorities and employee benefits are authorized by statutory authorities.

2. Accounting policies

(a) Expenditure

Expenditure is accounted for on the accrual basis of accounting, except for employee termination benefits, vacation pay, and trust account transactions which are accounted for on the cash basis of accounting.

(b) Revenue

Revenue is accounted for on the cash basis of accounting in accordance with Government of Canada accounting policies.

(c) Capital purchases

Capital acquisitions are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in the operating expenditure.

(e) Refunds of previous year's expenditure

Refunds of previous year's expenditure are recorded as revenue when received and not deducted from expenditure.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to past service, contributions are expensed when paid.

(g) Publishing and boutiques operations

Operating expenditure of publishing and boutiques do not include costs relating to personnel, travel, building maintenance, rent and utilities. These costs are included as general operating expenses.

3. Change in accounting policies

In 1984-85, the financial reporting for the Corporation was changed from an accrual basis to the Government's modified cash basis of accounting. This was done in order to make it consistent with other reporting provided in the Public Accounts for the National Museums of Canada and to meet the reporting requirements of the Receiver General for Canada. As a result of this change:

(a) The net cost of operations for 1984-85 is increased by $645,000.

(b) The equity of the Corporation, as reflected in the financial statements for 1983-84, has been adjusted to reflect the write down of the appropriate assets and liabilities as follows:

	(in thousands of dollars)
Fixed assets	8,173
Inventories	1,397
Accounts receivable	147
Deposits with the Receiver General for Canada	60
Collections	1
Accrued vacation pay	(2,260)
Advances due to the Receiver General for Canada	(113)
	7,405

(c) The 1983-84 statement of operations has been adjusted to make it comparable to the 1984-85 reporting as follows:

	(in thousands of dollars)	
Cost of operations (as reported in the 1983-84 Public Accounts)		80,581
Add: purchase of fixed assets	2,336	
transfer to the Receiver General for Canada	82	
change in inventories	37	
change in accounts receivable	35	
		2,490
Less: depreciation expense	1,606	
change in vacation pay accrual	232	
non-tax revenue	145	
change in travel advances due to Receiver General for Canada	82	
suspense	7	
		2,072
Revised net cost of operations		80,999

Appendix 3—*Continued*

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1985—*Concluded*

4. Parliamentary appropriations

	1985			1984
	Gross	Credits	Net	Net
	$	$	$	$
Department of Communications				
Vote 70 (80 in 1984)	62,507,632	941,954	61,565,678	55,891,641
Lapsed	(1,133,177)		(1,133,177)	(1,513,529)
Deferred	(545,277)		(545,277)	(845,106)
	60,829,178	941,954	59,887,224	53,533,006
Vote 75 (85 in 1984)	8,567,700		8,567,700	10,887,708
Lapsed				(205,731)
	8,567,700		8,567,700	10,681,977
Statutory—Provincial Court award	141,186		141,186	
Statutory—Contributions to employee benefit plans	5,127,000		5,127,000	4,699,000
Total use of appropriations	74,665,064	941,954	73,723,110	68,913,983

5. Inventories

Inventories are valued at the lower of cost or net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

Inventories on hand to year-end are as follows:

	1985	1984
	(in thousands of dollars)	
Books, pamphlets, replicas, etc.	952	1,178
Publications in process	559	219
	1,511	1,397

6. Fixed assets and accumulated depreciation

Had the previous accounting policies of the Corporation continued with respect to the capitalization of fixed assets and recording depreciation, the balances would be as follows:

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	4,965			4,965
Furniture and equipment	9,071	1,697	1,410	9,358
Electronic data processing equiment	458	609		1,067
Automotive	789	328	94	1,023
	15,283	2,634	1,504	16,413

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	(in thousands of dollars)			
Leasehold improvements	1,619	198		1,817
Furniture and equipment	5,044	1,191	1,410	4,825
Electronic data processing equipment	92	213		305
Automotive	356	205	94	467
	7,111	1,807	1,504	7,414

Useful lives have been estimated as follows:

Leasehold improvements	Term of the lease
Furniture and equipment	5-12 years
Electronic data processing equipment	5 years
Automotive	5 years

SCHEDULE OF PUBLISHING AND BOUTIQUES OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

SCHEDULE I

	1985	1984
Sales		
Publishing	144	165
Boutiques	750	795
	894	960
Cost of sales		
Publishing	650	577
Boutiques	444	575
	1,094	1,152
Loss before expenses	200	192
Expenses		
Administration	60	88
Advertising	6	5
	66	93
Loss from operations	266	285

Appendix 3—*Continued*

National Museums of Canada—*Continued*

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE BOARD OF TRUSTEES
OF THE NATIONAL MUSEUMS OF CANADA

I have examined the balance sheet of National Museums of Canada as at March 31, 1985 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied, after giving retroactive effect to the change in the method of accounting for employee termination benefits as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 20, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current		
Deposit with Receiver General for Canada	7,342	5,676
Accounts receivable	355	147
Inventories (Note 4)	1,511	1,397
	9,208	7,220
Trust account (Schedule 1)	417	391
Collections	1	1
Property and equipment (Note 5)	8,999	8,173
	18,625	15,785

LIABILITIES AND EQUITY	1985	1984
Current		
Accounts payable and accrued liabilities	7,617	6,534
Due to Government departments	1,775	610
Deferred parliamentary appropriation (Note 6)	544	845
Current portion of accrued employee termination benefits	140	112
	10,076	8,101
Accrued employee termination benefits (Note 3)	3,311	2,977
Trust account (Schedule 1)	417	391
Equity	4,821	4,316
	18,625	15,785

Approved by Management:

LEO A. DORAIS
Secretary-General/Vice Chairman

D. M. MICHOLS
Assistant Secretary-General

Approved by the Board:

R. TREMBLAY
Trustee

Appendix 3—*Continued*

National Museums of Canada—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Expenses		
Operating (Schedule 2)	75,031	69,113
Grants and contributions	8,568	10,682
Purchase of objects for the collections of the Corporation (Note 7)	2,745	1,476
	86,344	81,271
Revenue	381	76
Cost of operations	85,963	81,195
Financed by:		
Parliamentary appropriations		
Operating expenditures (Note 6)	59,888	53,534
Grants and contributions (Note 6)	8,568	10,682
Statutory—Contributions to employee benefit plans	5,127	4,699
	73,583	68,915
Services provided without charge by Government departments (Note 8)	13,153	12,230
	86,736	81,145
Excess of financing over cost of operations (cost of operations over financing)	773	(50)

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Balance at beginning of the year		
As previously reported	7,405	6,923
Change in accounting policy relating to employee termination benefits (Note 3)	(3,089)	(2,475)
As restated	4,316	4,448
Excess of financing over cost of operations (cost of operations over financing)	773	(50)
Revenue transferred to Receiver General for Canada	(268)	(82)
Balance at end of the year	4,821	4,316

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Source of funds		
Parliamentary appropriations	73,583	68,915
Application of funds		
Cost of operations	85,963	81,195
Items not affecting funds		
Services provided without charge by Government departments	(13,153)	(12,230)
Depreciation	(1,807)	(1,606)
Employee termination benefits	(362)	(614)
	70,641	66,745
Purchase of property and equipment	2,633	2,336
Increase in the transfer of accrued employee termination benefits to current liabilities	28	112
Revenue transferred to Receiver General for Canada	268	82
	73,570	69,275
Increase (decrease) in working capital	13	(360)
Working capital deficiency at beginning of the year	881	521
Working capital deficiency at end of the year	868	881

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority, objective and operations

The National Museums of Canada was established by the National Museums Act in 1968 and is a departmental corporation named in Schedule B to the Financial Administration Act.

The Corporation's objective is to demonstrate, and to assist others to safeguard and demonstrate, the products of nature and culture, with particular but not exclusive reference to Canada, so as to increase interest in and to disseminate knowledge of Canada's natural and cultural legacy for the enrichment of present and future generations.

The Corporation's operations comprise the National Gallery of Canada, the National Museum of Man, the National Museum of Natural Sciences, the National Museum of Science and Technology, National Programmes, Corporate Management and Corporate Services.

2. Accounting policies

(a) Basis of accounting

Expenses and revenue are accounted for using the accrual basis of accounting, except for refunds of previous years' expenditure and the trust account which are recorded on a cash basis. Parliamentary appropriations are recorded in the year to which they apply.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value, except for the cost of books and pamphlets which is written down on a straight-line basis over a five-year period to take into account obsolescence.

(c) Property and equipment

Property and equipment are carried at cost and depreciated using the straight-line method over their estimated useful lives as follows:

Equipment	5 to 12 years
Building renovations	25 years
Office furniture	5 to 10 years

(d) Collections

Collections constitute the major portion of the Corporation's assets but are shown at a nominal value of $1,000 on the balance sheet because of the practical difficulties in reflecting them at a meaningful value. Objects purchased for the collections of the Corporation are recorded as expenses in the year of acquisition. Objects donated to the Corporation are not recorded in the books of accounts.

(e) Services provided without charge

Amounts for services provided without charge by Government departments are included in operating expenses.

(f) Pension plan

The employees of the Corporation participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service are expensed during the year in which services are rendered. With respect to admissible past service, contributions are expensed when paid; the terms of payment are set by the applicable purchase conditions.

Appendix 3—*Continued*

National Museums of Canada—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

(g) Publishing and boutiques operations

Operating expenses of publishing and boutiques do not include costs relating to personnel, travel, building maintenance, rent and utilities. These costs are included as general operating expenses.

(h) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Change in accounting policy

During the year, the Corporation applied retroactively the following change to its accounting policy relating to the method of accounting for employee termination benefits. Formerly charged to expenditure in the year in which they were paid, they are now recorded in the accounts as the benefits accrue to the employees.

As a result of this change, the excess of financing over cost of operations for 1985 and 1984 have been decreased by $362,000 and $614,000 respectively.

4. Inventories

	1985	1984
	(in thousands of dollars)	
Books, pamphlets, replicas and other materials	952	1,178
Publications in process	559	219
	1,511	1,397

5. Property and equipment

	1985			1984
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Equipment	7,617	3,898	3,719	3,223
Building renovations	4,965	1,817	3,148	3,347
Office furniture	3,831	1,699	2,132	1,603
	16,413	7,414	8,999	8,173

6. Parliamentary appropriations

	Operating expenditures		Grants and contributions	
	1985	1984	1985	1984
	(in thousands of dollars)			
Department of Communications				
Vote 70 (80 in 1984)	60,018	54,575		
Vote 75 (85 in 1984)			8,568	8,853
Deferred from the previous year	845	296		
Supplemented by Treasury Board				
Vote 5	331	702		
Vote 10	261	223		2,035
Vote 30	110	95		
	61,565	55,891	8,568	10,888
Amount lapsed	(1,133)	(1,512)		(206)
Amount deferred	(544)	(845)		
Amount used	59,888	53,534	8,568	10,682

The amount deferred represents the funds available for the purchase of objects for the collections of the Corporation until the end of the next year.

Vote 70 (1984—Vote 80) includes an amount of $1,073,000 (1984—$938,000) for planning the occupancy of the new museums.

*7. Purchase of objects for the collections of the Corporation

	1985	1984
	(in thousands of dollars)	
National Gallery of Canada	2,267	993
National Museum of Man	275	282
National Museum of Natural Sciences	113	107
National Museum of Science and Technology	90	94
	2,745	1,476

*8. Services provided without charge by Government departments

	1985	1984
	(in thousands of dollars)	
Accommodation	12,057	11,281
Employee insurance premiums	769	604
Accounting and cheque issue service	279	267
Employee compensation payments	48	78
	13,153	12,230

Appendix 3—*Concluded*

National Museums of Canada—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

*9. Commitments

(a) As at March 31, 1985, the Corporation had entered into various agreements for a total of approximately $3,703,000. The future minimum payments during the next 5 years are as follows:

	(in thousands of dollars)
1986	886
1987	1,035
1988	949
1989	833
1990	

(b) Subject to the provision of funds by Parliament, approved grants payable in future years are as follows:

	(in thousands of dollars)
1986	5,924
1987	85
	6,009

10. Comparative figures

Certain 1984 comparative figures have been reclassified to conform with the financial statement presentation for 1985.

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*SCHEDULE OF TRUST ACCOUNT FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

SCHEDULE 1

	1985	1984
Receipts		
Grants under Section 29 of the Cultural Property Export and Import Act	141	
Gifts and bequests	73	75
Interest income	44	34
	258	109
Disbursements		
Purchase of objects for the collections of the Corporation	158	146
Other	74	59
	232	205
Excess of receipts over disbursements (disbursements over receipts)	26	(96)
Balance at beginning of the year	391	487
Balance at end of the year, represented by deposit with Receiver General for Canada	417	391

SCHEDULE OF OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

SCHEDULE 2

	1985	1984
Personnel costs	42,872	39,487
Accommodation	12,057	11,281
Professional and special services	5,696	5,544
Travel	2,240	2,008
Repairs and upkeep of equipment	2,043	1,410
Depreciation	1,807	1,606
Protective services	1,674	1,487
Materials and supplies	1,449	1,286
Communications	1,034	973
Office supplies and equipment	997	1,059
Rentals	776	769
Publications	598	491
Purchase of books	494	386
Postage	315	279
Accounting and cheque issue service	279	267
Advertising	187	191
Design and display	137	132
Publishing and boutiques—Loss from operations (Schedule 3)	135	213
Freight, express and cartage	135	186
Miscellaneous	106	58
	75,031	69,113

SCHEDULE OF PUBLISHING AND BOUTIQUES OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

SCHEDULE 3

	1985	1984
Sales		
Publishing	162	200
Boutiques	750	795
	912	995
Cost of sales		
Publishing	483	598
Boutiques	498	517
	981	1,115
Loss before expenses	69	120
Expenses		
Administration	60	88
Advertising	6	5
	66	93
Loss from operations	135	213

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* These notes and schedules are also an integral part of the statement of operations prepared on the Government's modified cash basis of accounting, which precede these statements.

SECTION 3

1984-85
PUBLIC ACCOUNTS

Consumer and Corporate Affairs

Department
Restrictive Trade Practices Commission
Standards Council of Canada

CONTENTS

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Budgetary expenditure by program and standard object	3.7
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CONSUMER AND CORPORATE AFFAIRS

Department

Objective

—To promote equity, efficiency, openness and competition in Canada's market system, to promote and protect the interests of consumers, and to fulfill the functions of Registrar General of Canada.

Restrictive Trade Practices Commission

Objective

—To maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising.

Standards Council of Canada

Objective

—To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	Budgetary	
1	Operating expenditures	
	1b	$ 125,773,000
	Transfer from TB Vote 10(1)	5,028,000
		76,483
5	The grants listed in the Estimates and contributions	
Stat	Minister of Consumer and Corporate Affairs—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	RESTRICTIVE TRADE PRACTICES COMMISSION	
	Budgetary	
10	Program expenditures	
	10b	$ 1,130,000
		441,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	STANDARDS COUNCIL OF CANADA(2)	
	Budgetary	
15	Payments to Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	
	Total—Budgetary	

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(1) Treasury Board Vote 10 employment initiatives.

(2) The financial statements of Crown corporations are presented in Volume III of the Public Accounts.

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1984-85	193,751	35,044	12,840	2,466	174,013
	1983-84	261,760	35,322	13,718	1,991	242,147
RESTRICTIVE TRADE PRACTICES COMMISSION	1984-85	1,398		173	16	1,587
	1983-84	1,507	1	171	14	1,691
STANDARDS COUNCIL OF CANADA	1984-85	6,612				6,612
	1983-84	5,978				5,978
Total	1984-85	201,761	35,044	13,013	2,482	182,212
	1983-84	269,245	35,323	13,889	2,005	249,816

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
130,877,483		130,877,483		130,877,483	123,091,695	7,785,788		125,036,192
109,689,000		109,689,000		109,689,000	58,204,524	51,484,476		125,264,745
40,500	1,183	41,683		41,683	41,683			40,975
10,709,000	1,632,000	12,341,000		12,341,000	12,341,000			11,329,000
	72,253	72,253		72,253	72,253			89,564
251,315,983	*1,705,436*	*253,021,419*		*253,021,419*	*193,751,155*	*59,270,264*		*261,760,476*
1,571,000		1,571,000		1,571,000	1,278,331	292,669		1,355,089
104,000	16,000	120,000		120,000	120,000			152,000
1,675,000	*16,000*	*1,691,000*		*1,691,000*	*1,398,331*	*292,669*		*1,507,089*
6,612,000		*6,612,000*		*6,612,000*	*6,612,000*			*5,978,000*
259,602,983	1,721,436	261,324,419		261,324,419	201,761,486	59,562,933		269,245,565

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Consumer affairs	47,725	46,089	4,120	3,298	1,689	1,688	53,534	51,075
Corporate affairs	25,169	24,575	82	158			25,251	24,733
Combines investigation and competition policy	14,832	14,339	63	61			14,895	14,400
Metric Commission	6,930	6,701			6,500	3,651	13,430	10,352
Assistance program for urea formaldehyde foam insulation homeowners	14,700	12,060		3	101,500	52,865	116,200	64,928
Administration	27,796	26,015	1,915	2,248			29,711	28,263
	137,152	129,779	6,180	5,768	109,689	58,204	253,021	193,751
Less: receipts credited to revenue	31,230	35,044					31,230	35,044
Add: accommodation provided without charge by Public Works	12,840	12,840					12,840	12,840
other services provided without charge by other departments	2,466	2,466					2,466	2,466
Total cost of program	121,228	110,041	6,180	5,768	109,689	58,204	237,097	174,013
RESTRICTIVE TRADE PRACTICES COMMISSION								
Restrictive Trade Practices Commission	1,689	1,392	2	6			1,691	1,398
Add: accommodation provided without charge by Public Works	173	173					173	173
other services provided without charge by other departments	16	16					16	16
Total cost of program	1,878	1,581	2	6			1,880	1,587
STANDARDS COUNCIL OF CANADA								
National standardization					4,165	4,165	4,165	4,165
International standardization					2,447	2,447	2,447	2,447
Total cost of program					6,612	6,612	6,612	6,612

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
Grants			
Consumer affairs			
Grant to the Consumers' Association of Canada	200	200	200
Grants to various organizations working in the consumer interest	500	500	500
	700	*700*	*700*
Contributions			
Consumer affairs			
Contributions to various organizations working in the consumer interest	989	988	988
Expenditures not required for the current year			281
Metric Commission			
Contributions to employed persons required to purchase duplicate measurement sensitive tools because of metric conversion	6,500	3,651	4,196
Assistance program for urea formaldehyde foam insulation homeowners			
Contributions to homeowners to cover eligible costs in connection with Government prescribed remedial repairs	101,500	52,865	119,099
	108,989	*57,504*	*124,564*
	109,689	***58,204***	***125,264***
STANDARDS COUNCIL OF CANADA			
Grants			
Payments to Standards Council of Canada within the meaning of Section 17 of the Standards Council of Canada Act to be used for the general purposes of Section 5 of the Act	*6,612*	*6,612*	*5,978*
Total	116,301	64,816	131,242

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Department	Restrictive Trade Practices Commission	Standards Council of Canada	Total
(1) Salaries and wages	83,874 **81,717** *79,405*	971 **861** *924*		84,845 **82,578** *80,329*
(1) Other personnel costs	12,341 **12,341** *11,331*	120 **120** *152*		12,461 **12,461** *11,483*
(2) Transportation and communications	10,321 **9,412** *9,729*	60 **33** *43*		10,381 **9,445** *9,772*
(3) Information	3,871 **2,975** *3,823*	50 **8** *23*		3,921 **2,983** *3,846*
(4) Professional and special services	21,090 **17,712** *22,443*	435 **320** *329*		21,525 **18,032** *22,772*
(5) Rentals	819 **565** *530*	21 **6** *9*		840 **571** *539*
(6) Purchased repair and upkeep	1,583 **1,402** *1,171*	2 **3** *3*		1,585 **1,405** *1,174*
(7) Utilities, materials and supplies	3,063 **3,361** *2,746*	28 **38** *19*		3,091 **3,399** *2,765*
(8) Construction and acquisition of land, buildings and works	**586**			**586**
(9) Construction and acquisition of machinery and equipment	6,180 **5,182** *5,141*	2 **6** *2*		6,182 **5,188** *5,143*
(10) Grants, contributions and other transfer payments	109,689 **58,204** *125,264*		6,612 **6,612** *5,978*	116,301 **64,816** *131,242*
(12) All other expenditures	190 **294** *177*	2 **3** *3*		192 **297** *180*
Total net expenditures	253,021 **193,751** *261,760*	1,691 **1,398** *1,507*	6,612 **6,612** *5,978*	261,324 **201,761** *269,245*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

DEPARTMENT

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	977,623	1,350,978
Services and service fees	5,580,507	5,760,201
Privileges, licences and permits	23,582,767	23,525,339
Other non-tax revenue	4,903,545	4,686,097
Total	35,044,442	35,322,615

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	136,666	
Adjustment to prior year's Payables at Year End (PAYE)	840,957	
		977,623
Services and service fees:		
Administration: access to information, $745; court costs, $233; certified copies, $11,780; certificate of authentication, $260; railway mortgages and sales, $1,529	14,547	
Consumer affairs: access to information, $5; laboratory fees, electricity and gas, $4,908; weights and measures, $132,743; inspection fees, electricity and gas, $1,398,491; weights and measures, $860,332	2,396,479	
Patents: access to information, $2; copies, $138,108; attorney's registration examination fees, annual fee of patent agents, searches, $41,565	179,675	
Trade marks: access to information, $150; copies, $186,051	186,201	
Copyrights and industrial design: copies, copyrights industrial designs	10,013	
Corporations: access to information, $75; name searches and reservations, $175,798; annual summaries and returns, $2,516,275; copies of documents, $11,477; mortgage, inspection of documents, registration of receiver, register searches, $89,739	2,793,364	
Competition policy: transcripts	228	
		5,580,507
Privileges, licences and permits:		
Consumer affairs: label registration number	88,307	
Patents: application for patent related fees, $506,472; licence, correction—Section 8, disclaimer, $38,825; assignment registration fees, $748,043; filing fees, $5,403,891; final fees, $6,791,185	13,488,416	
Trade marks: application, $3,130,922; registered user and amendments, $563,044; renewals, $840,883; advertisement fees, $398	4,535,247	
Copyrights and industrial design: copyrights applications, $256,141; assignments, $4,133; industrial design and timber mark applications, $370,442; assignments and renewals, $116,812	747,528	
Corporations: articles and applications, $4,517,025; all exemptions, $21,030; certificates of status and certified copies, $141,725	4,679,780	
Bankruptcy: trustee licence fees	43,489	
		23,582,767
Other non-tax revenue:		
Administration: premium and discount on exchange	17,108	
Consumer affairs: fines, weights and measures, $60,687; consumer product, $18,046; hazardous product, $19,318	98,051	
Copyrights and industrial design: fines, Section 25, Copyright Act	22,695	
Bankruptcy: levies under the Bankruptcy Act, $1,670,575; fines and forfeitures, Escheats Act, $883,567	2,554,142	
Competition policy: prosecution under Combines Investigation Act, $2,131,453; petroleum inquiry, $400	2,131,853	
Urea formaldehyde foam insulation: contractor fees, enrolment, $2,540; course, $20,230; application, $14,515; training manual, $12,562	49,847	
Sundries	29,849	
		4,903,545

RESTRICTIVE TRADE PRACTICES COMMISSION

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure		1,066

SECTION 4

1984-85
PUBLIC ACCOUNTS

Economic and Regional Development

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ECONOMIC AND REGIONAL DEVELOPMENT*

Objective

—To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that directly support Canadian economic and regional development.

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* The Ministry of State for Economic and Regional Development was terminated on September 1, 1984.

Note: The Northern Pipeline Agency was transferred to the Department of Transport (PC 1984-2440 dated June 30, 1984).

Use of Appropriations

Vote	Program
	Budgetary
1	Program expenditures, the grants listed in the Estimates and contributions
Stat	Minister's salary and motor car allowance
Stat	Contributions to employee benefit plans
	Total—Budgetary

Total Cost of Program—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of program
ECONOMIC AND REGIONAL DEVELOPMENT	1984-85	6,329	37	1,955	267	8,514
	1983-84	19,813	24	1,565	185	21,539

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
21,665,700		21,665,700		21,665,700	5,564,400	16,101,300		17,888,041
40,500	(29,900)	10,600		10,600	10,600			40,975
1,809,800	(1,055,633)	754,167		754,167	754,167			1,883,800
23,516,000	(1,085,533)	22,430,467		22,430,467	6,329,167	16,101,300		19,812,816

Program by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Policy formulation, program review and evaluation	22,106	6,137	74	33	250	159	22,430	6,329
Less: receipts credited to revenue		37						37
Add: accommodation provided without charge by Public Works	1,955	1,955					1,955	1,955
other services provided without charge by other departments	267	267					267	267
Total cost of program	24,328	8,322	74	33	250	159	24,652	8,514

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Grants			
Policy formulation, program review and evaluation			
Grants to non-profit organizations to promote economic co-operation and development	200	159	200
Expenditures not required for the current year			150
	200	*159*	*350*
Contributions			
Policy formulation, program review and evaluation			
Contributions to organizations in aid of economic development	*50*		*45*
Total	250	159	395

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
(1) Salaries and wages	13,932	3,573	10,758
(1) Other personnel costs	754	755	1,888
(2) Transportation and communications	2,464	505	1,667
(3) Information	442	163	980
(4) Professional and special services	3,316	920	2,884
(5) Rentals	386	107	265
(6) Purchased repair and upkeep	122	18	117
(7) Utilities, materials and supplies	690	96	447
(9) Construction and acquisition of machinery and equipment	74	33	412
(10) Grants, contributions and other transfer payments	250	159	395
Total net expenditures	22,430	6,329	19,813

Revenue

	1984-85	1983-84
	$	$
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	36,578	23,857
Other non-tax revenue		140
Total	36,578	23,997

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	19,361	
Adjustment to prior year's Payables at Year End (PAYE)	17,217	
		36,578

SECTION 5

1984-85
PUBLIC ACCOUNTS

Employment and Immigration

Department
Canada Employment and Immigration Commission
Immigration Appeal Board

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EMPLOYMENT AND IMMIGRATION

Department

Objective

DEPARTMENTAL ADMINISTRATION PROGRAM

—To ensure that federal labour market, income related and immigration policies and programs are developed and implemented in an effective manner consistent with national economic and social goals and to provide information to the public concerning these policies and programs.

Canada Employment and Immigration Commission

Objectives

ADMINISTRATION PROGRAM

—To provide efficient and timely support services to the Commission and Department.

EMPLOYMENT AND INSURANCE PROGRAM

—To further the attainment of national economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs, and, more generally, their self-fulfillment through work.

IMMIGRATION PROGRAM

—To administer the admission of immigrants and visitors in accordance with the economic, social and cultural interests of Canada.

ANNUITIES PROGRAM

—To administer contracts entered into under the Government Annuities Act.

Immigration Appeal Board

Objective

—To make available to persons who have been ordered removed from Canada or to persons in Canada whose relatives have been refused admission to Canada, an independent court to which they may appeal such decisions, not only on legal grounds, but also on discretionary grounds; and to permit the redetermination of refugee claims.

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	DEPARTMENTAL ADMINISTRATION PROGRAM		
	Budgetary		
1	Program expenditures		$ 5,970,500
	1b		1,622,000
	Transfer from TB Vote 10(1)		155,000
Stat	Minister of Employment and Immigration—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Use of appropriations not required for the current year		
	Total program—Budgetary		
	CANADA EMPLOYMENT AND IMMIGRATION COMMISSION		
	ADMINISTRATION PROGRAM		
	Budgetary		
5	Program expenditures		$ 20,133,000
	5a		2,568,300
	5b		1,893,000
	5c To authorize the transfer of $99,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from: Vote 15		99,999
	TB Vote 5(1)		4,640,000
	TB Vote 10(1)		1,124,959
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	EMPLOYMENT AND INSURANCE PROGRAM		
	Budgetary		
10	Operating expenditures		$ 537,159,000
	10a		27,598,600
	10b		9,777,000
	Transfer from: TB Vote 5(1)		19,189,000
	TB Vote 10(1)		28,762,947
15	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community		$ 1,081,785,000
	15a		72,002,000
	15b		206,932,446
	Transfer from TB Vote 10(1)		112,081,555
			1,472,801,001
	Less transfer to: Vote 5	$ 99,999	
	Vote 20	2,145,999	
	Vote 25	1,999,999	
			4,245,997
Stat	Government's contribution to the Unemployment Insurance Account (Unemployment Insurance Act, 1971)		
Stat	Government's contribution in respect of fishermen's benefits (Unemployment Insurance Act, 1971)		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	IMMIGRATION PROGRAM		
	Budgetary		
20	Operating expenditures		$ 81,432,000
	20b		2,824,500
	20c To authorize the transfer of $2,145,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1984-85 for the purposes of this Vote		1
	Transfer from: Vote 15		2,145,999
	TB Vote 5(1)		1,938,000
	TB Vote 10(1)		199,342
25	Contributions		$ 31,863,000
	25c To authorize the transfer of $1,999,999 from Employment and Immigration Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from Vote 15		1,999,999
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
7,747,500		7,747,500		7,747,500	5,608,940	2,138,560		6,755,888
40,500	1,183	41,683		41,683	41,683			40,983
2,002,000	306,000	2,308,000		2,308,000	2,308,000			2,074,000
								100
9,790,000	***307,183***	***10,097,183***		***10,097,183***	***7,958,623***	***2,138,560***		***8,870,971***
30,459,259		30,459,259		30,459,259	28,464,851	1,994,408		24,786,838
11,581,000	1,765,000	13,346,000		13,346,000	13,346,000			12,961,000
42,040,259	***1,765,000***	***43,805,259***		***43,805,259***	***41,810,851***	***1,994,408***		***37,747,838***
622,486,547		622,486,547		622,486,547	586,925,385	35,561,162		587,454,119
1,468,555,004		1,468,555,004		1,468,555,004	1,199,599,502	268,955,502		1,131,602,578
2,719,000,000	68,649,210	2,787,649,210		2,787,649,210	2,787,649,210			2,713,894,960
164,000,000	(5,246,354)	158,753,646		158,753,646	158,753,646			140,146,763
66,276,000	10,100,000	76,376,000		76,376,000	76,376,000			73,898,000
	1,201	1,201		1,201	1,201			6,796
5,040,317,551	***73,504,057***	***5,113,821,608***		***5,113,821,608***	***4,809,304,944***	***304,516,664***		***4,647,003,216***
88,539,842		88,539,842		88,539,842	84,238,054	4,301,788		82,436,291
33,863,000		33,863,000		33,863,000	33,377,091	485,909		27,849,191
8,662,000	1,320,000	9,982,000		9,982,000	9,982,000			9,089,000
	14,040	14,040		14,040	14,040			33,805
131,064,842	***1,334,040***	***132,398,882***		***132,398,882***	***127,611,185***	***4,787,697***		***119,408,287***

Use of Appropriations—*Concluded*

Vote	Program	
	Non-budgetary	
Stat	The Immigration Act, 1976, Section 121. The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended in S.C. 1980-81, c. 1, shall not exceed $60,000,000. Governing regulations are contained in PC 1978-486, February 23, 1978, pursuant to Subsection 115(1) of the Act. (Net)	
	ANNUITIES PROGRAM	
	Budgetary	
30	Program expenditures	
Stat	Supplementary retirement benefits—Annuities agents pensions	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	IMMIGRATION APPEAL BOARD	
	Budgetary	
35	Program expenditures	$ 3,945,000
	35b	354,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

[1] Treasury Board Vote 5 Government contingencies.
Treasury Board Vote 10 employment initiatives.

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
DEPARTMENTAL ADMINISTRATION	1984-85	7,959	457	606	177	8,285
	1983-84	8,871	46	439	128	9,392
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION						
ADMINISTRATION	1984-85	41,811	1,660	2,537	745	43,433
	1983-84	37,748	230	2,021	591	40,130
EMPLOYMENT AND INSURANCE	1984-85	4,809,305	16,368	6,929	2,035	4,801,901
	1983-84	4,647,003	7,878	5,877	1,719	4,646,721
IMMIGRATION	1984-85	127,611	3,684	8,610	3,492	136,029
	1983-84	119,408	4,470	6,392	2,786	124,116
ANNUITIES	1984-85	3,108	1,141	422	124	2,513
	1983-84	3,121	1,975	318	93	1,557
IMMIGRATION APPEAL BOARD	1984-85	4,568	2	660	81	5,307
	1983-84	3,483		495	55	4,033
Total	1984-85	4,994,362	23,312	19,764	6,654	4,997,468
	1983-84	4,819,634	14,599	15,542	5,372	4,825,949

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
			11,467,335	*11,467,335*	*6,293,006*		*5,174,329*	*3,130,143*
2,999,000		2,999,000		2,999,000	2,682,481	316,519		2,685,461
35,000	1,029	36,029		36,029	36,029			33,435
337,000	52,000	389,000		389,000	389,000			402,000
3,371,000	*53,029*	*3,424,029*		*3,424,029*	*3,107,510*	*316,519*		*3,120,896*
4,299,000		4,299,000		4,299,000	4,084,277	214,723		3,128,269
420,000	64,000	484,000		484,000	484,000			355,000
4,719,000	*64,000*	*4,783,000*		*4,783,000*	*4,568,277*	*214,723*		*3,483,269*
5,231,302,652	77,027,309	5,308,329,961		5,308,329,961	4,994,361,390	313,968,571		4,819,634,477
			11,467,335	11,467,335	6,293,006		5,174,329	3,130,143

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Departmental administration	24,396	21,610	79	225			24,475	21,835
Less: revenues credited to the vote	14,378	13,876					14,378	13,876
	10,018	7,734	79	225			10,097	7,959
Less: receipts credited to revenue	457	457					457	457
Add: accommodation provided without charge by Public Works	606	606					606	606
other services provided without charge by other departments	177	177					177	177
Total cost of program	10,344	8,060	79	225			10,423	8,285
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION								
ADMINISTRATION PROGRAM								
Administration	257,155	248,689	8,107	10,110			265,262	258,799
Accounts receivable	9,706	9,468	5	12			9,711	9,480
Canada Employment and Immigration Advisory Council	626	639	1	13			627	652
	267,487	258,796	8,113	10,135			275,600	268,931
Less: revenues credited to the vote	231,795	227,120					231,795	227,120
	35,692	31,676	8,113	10,135			43,805	41,811
Less: receipts credited to revenue	1,660	1,660					1,660	1,660
Add: accommodation provided without charge by Public Works	2,537	2,537					2,537	2,537
other services provided without charge by other departments	745	745					745	745
Total cost of program	37,314	33,298	8,113	10,135			45,427	43,433

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
EMPLOYMENT AND INSURANCE PROGRAM								
Employment training	564,483	549,957	87	75	660,963	354,745	1,225,533	904,777
Benefits paid in accordance with Section 39 of the Unemployment Insurance Act, 1971					(259,000)		(259,000)	
Direct job creation	109,855	101,899	164	690	1,247,293	815,899	1,357,312	918,488
Benefits paid in accordance with Section 38 of the Unemployment Insurance Act, 1971					(233,750)		(233,750)	
National employment services	205,325	203,871	220	4,429	143,049	28,955	348,594	237,255
Benefits paid in accordance with Section 37 of the Unemployment Insurance Act, 1971					(90,000)		(90,000)	
Program administration	136,157	129,784	362	1,882			136,519	131,666
Insurance benefits services	342,912	325,381	5,485	4,812			348,397	330,193
Social insurance number	7,614	5,951	99				7,713	5,951
Government's contribution to the Unemployment Insurance Account	2,787,649	2,787,649					2,787,649	2,787,649
Government's contribution in respect of fishermen's benefits					158,754	158,754	158,754	158,754
	4,153,995	4,104,492	6,417	11,888	1,627,309	1,358,353	5,787,721	5,474,733
Less: revenues credited to the vote	673,899	665,428					673,899	665,428
	3,480,096	3,439,064	6,417	11,888	1,627,309	1,358,353	5,113,822	4,809,305
Less: receipts credited to revenue	16,368	16,368					16,368	16,368
Add: accommodation provided without charge by Public Works	6,929	6,929					6,929	6,929
other services provided without charge by other departments	2,035	2,035					2,035	2,035
Total cost of program	3,472,692	3,431,660	6,417	11,888	1,627,309	1,358,353	5,106,418	4,801,901
IMMIGRATION PROGRAM								
Program administration	24,143	22,455	289	685			24,432	23,140
Recruitment and selection	20,422	19,459	22	10			20,444	19,469
Enforcement and adjudication	47,939	47,230	48	104			47,987	47,334
Settlement	3,571	2,424	13		33,863	33,377	37,447	35,801
Refugee Status Advisory Committee	2,054	1,867	35				2,089	1,867
	98,129	93,435	407	799	33,863	33,377	132,399	127,611
Less: receipts credited to revenue	3,684	3,684					3,684	3,684
Add: accommodation provided without charge by Public Works	8,610	8,610					8,610	8,610
other services provided without charge by other departments	3,492	3,492					3,492	3,492
Total cost of program	106,547	101,853	407	799	33,863	33,377	140,817	136,029
ANNUITIES PROGRAM								
Administration of contracts entered into under the Government Annuities Act	3,413	3,050	11	58			3,424	3,108
Less: receipts credited to revenue	1,141	1,141					1,141	1,141
Add: accommodation provided without charge by Public Works	422	422					422	422
other services provided without charge by other departments	124	124					124	124
Total cost of program	2,818	2,455	11	58			2,829	2,513
IMMIGRATION APPEAL BOARD								
Administration and support services	4,783	4,568					4,783	4,568
Less: receipts credited to revenue		2						2
Add: accommodation provided without charge by Public Works	660	660					660	660
other services provided without charge by other departments	81	81					81	81
Total cost of program	5,524	5,307					5,524	5,307

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
CANADA EMPLOYMENT AND IMMIGRATION COMMISSION			
EMPLOYMENT AND INSURANCE PROGRAM			
Grants			
Direct job creation			
Local Employment Assistance and Development	7,710	6,090	2,096
Employment Creation	172,721	117,130	41,344
National employment services			
Frontier College of Canada	175	175	175
Voluntary organizations	790	788	390
Labour market			
Canadian Labour Market and Productivity Centre	2,180	1,635	620
	183,576	*125,818*	*44,625*
Contributions			
Employment training			
Payments to employers and other persons in accordance with industrial training agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act	165,596	150,543	125,461
Payments of training allowances to persons who are receiving occupational training under the National Training Act	110,129	106,350	103,750
Payments to provinces and non-profit training organizations in accordance with Skills Growth Fund Agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act	114,375	86,373	36,848
Payments to individuals under the Manpower Mobility Regulations, Section 8, Trainee Travel	11,863	11,480	12,065
Direct job creation			
Payments to municipal and other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community:			
Canada Works	492,985	443,242	638,013
Local Employment Assistance and Development	75,130	67,127	29,129
Career—Access	175,736	135,545	69,001
Job Corps	37,642	37,332	28,188
Employment Creation	6,518	2,599	2,442
Youth Training Option	45,101	6,833	
National employment services			
Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements:			
Federal/Provincial Agricultural Agreements	1,012	615	1,093
Farm Labour Pools	5,994	5,952	5,231
Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of labour mobility and assessment incentives	10,942	5,732	6,766
Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Labour Mobility Program	14,320	12,759	10,304
Payments to organizations or individuals in support of activities complementary to Labour Market Policy:			
Outreach	13,864	674	18,572
Human Resources Planning Boards	500	147	115
Business Management Development	832	103	
Options North	846	183	
Co-operative Education Program	1,594	192	
Government's contribution in respect of fishermen's benefits			
Government's contribution in respect of fishermen's benefits	158,754	158,754	140,147
	1,443,733	*1,232,535*	*1,227,125*
	1,627,309	***1,358,353***	***1,271,750***
IMMIGRATION PROGRAM			
Contributions			
Settlement			
Adjustment assistance	30,658	30,174	24,636
Immigrant settlement and adaptation	3,205	3,203	3,151
Expenditures not required for the current year			62
	33,863	*33,377*	*27,849*
Total	1,661,172	1,391,730	1,299,599

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Administration Program	Employment and Insurance Program	Immigration Program	Annuities Program	Total Canada Employment and Immigration	Immigration Appeal Board	Total
(1) Salaries and wages	15,678	96,607	574,767	70,868	2,590	760,510	3,230	763,740
	14,782	**92,428**	**555,817**	**67,890**	**2,324**	**733,241**	**3,009**	**736,250**
	13,892	*88,060*	*537,460*	*64,905*	*2,332*	*706,649*	*2,516*	*709,165*
(1) Other personnel costs	2,332	29,120	78,034	10,190	451	120,127	484	120,611
	2,553	**29,951**	**83,244**	**10,713**	**492**	**126,953**	**484**	**127,437**
	2,242	*26,740*	*81,037*	*10,221*	*497*	*120,737*	*355*	*121,092*
(2) Transportation and communications	673	16,362	69,089	6,580	128	92,832	424	93,256
	699	**17,932**	**61,355**	**5,431**	**7**	**85,424**	**453**	**85,877**
	1,092	*17,566*	*57,641*	*5,697*	*9*	*82,005*	*354*	*82,359*
(3) Information	2,257	5,303	23,014	827	44	31,445	8	31,453
	490	**2,096**	**18,394**	**945**	**32**	**21,957**	**19**	**21,976**
	779	*1,159*	*23,759*	*851*	*27*	*26,575*	*21*	*26,596*
(4) Professional and special services	3,058	19,889	596,502	8,528	148	628,125	197	628,322
	2,739	**18,690**	**580,710**	**7,120**	**27**	**609,286**	**169**	**609,455**
	3,035	*17,480*	*561,134*	*7,681*	*6*	*589,336*	*98*	*589,434*
(5) Rentals	175	92,211	17,623	346	5	110,360	19	110,379
	65	**85,985**	**6,068**	**325**	**160**	**92,603**	**16**	**92,619**
	56	*80,898*	*5,580*	*568*	*167*	*87,269*	*19*	*87,288*
(6) Purchased repair and upkeep	18	5,459	2,410	85		7,972	18	7,990
	45	**7,457**	**4,564**	**102**	**2**	**12,170**	**51**	**12,221**
	53	*8,126*	*3,945*	*81*	*3*	*12,208*	*32*	*12,240*
(7) Utilities, materials and supplies	203	2,411	4,771	691	47	8,123	116	8,239
	235	**4,242**	**6,674**	**890**	**6**	**12,047**	**68**	**12,115**
	237	*3,208*	*5,994*	*867*	*7*	*10,313*	*53*	*10,366*
(9) Construction and acquisition of machinery and equipment	79	8,113	6,417	407	11	15,027	284	15,311
	225	**10,135**	**11,888**	**799**	**58**	**23,105**	**298**	**23,403**
	453	*3,553*	*12,241*	*569*	*73*	*16,889*	*34*	*16,923*
(10) Grants, contributions and other transfer payments			1,627,309	33,863		1,661,172		1,661,172
			1,358,353	**33,377**		**1,391,730**		**1,391,730**
			1,271,750	*27,849*		*1,299,599*		*1,299,599*
(12) All other expenditures	2	125	2,787,785	14		2,787,926	3	2,787,929
	2	**15**	**2,787,666**	**19**		**2,787,702**	**1**	**2,787,703**
	1,491	*2,050*	*2,713,983*	*119*		*2,717,643*	*1*	*2,717,644*
(1-12) Total	24,475	275,600	5,787,721	132,399	3,424	6,223,619	4,783	6,228,402
	21,835	**268,931**	**5,474,733**	**127,611**	**3,108**	**5,896,218**	**4,568**	**5,900,786**
	23,330	*248,840*	*5,274,524*	*119,408*	*3,121*	*5,669,223*	*3,483*	*5,672,706*
(13) *Less:* revenues credited to the vote	14,378	231,795	673,899			920,072		920,072
	13,876	**227,120**	**665,428**			**906,424**		**906,424**
	14,459	*211,092*	*627,521*			*853,072*		*853,072*
Total net expenditures	10,097	43,805	5,113,822	132,399	3,424	5,303,547	4,783	5,308,330
	7,959	**41,811**	**4,809,305**	**127,611**	**3,108**	**4,989,794**	**4,568**	**4,994,362**
	8,871	*37,748*	*4,647,003*	*119,408*	*3,121*	*4,816,151*	*3,483*	*4,819,634*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

DEPARTMENT

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	434,086	41,032
Other non-tax revenue	22,969	4,740
Total	457,055	45,772

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Salaries	13,452	
Sundries	270,808	
Adjustment to prior year's Payables at Year End (PAYE)	149,826	434,086

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Return on investments	770,046	414,603
Refunds of previous years' expenditure	15,555,890	6,093,195
Services and service fees	10,931	8,112
Other non-tax revenue	6,516,466	8,037,130
Total	22,853,333	14,553,040

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Miscellaneous—		
Assisted passage scheme		754,947
Other accounts—		
Transportation assistance to settlers	39	
Rental of Department-owned housing	15,060	15,099
		770,046
Refunds of previous years' expenditure:		
Annuities—Sundries	1,909	
Commission Administration—Salaries, $1,032; sundries, $1,380,512; adjustment to prior year's Payables at Year End (PAYE), $278,635	1,660,179	
Immigration—Recovery of bad debts, $4; salaries, $158; recoverable adjustment assistance, $5,638; settlers' loans, $369; sundries, $46,086; adjustment assistance—Overpayments not reported, $8,735; adjustment to prior year's Payables at Year End (PAYE), $61,171	122,161	
Employment and Insurance—Recovery of bad debts, $16,631; salaries, $20,353; sundries, $9,341,049; National Industrial Training Program, $82,123; National Institutional Training Program, $655,541; Canada Manpower Mobility Program, $38,284; Local Initiative Program, $7,500; Local Employment Assistance Program, $364,013; Outreach Program, $328,728; Canada Works Program, $1,386,264; Young Canada Works Program, $33,583; Canada Community Services Projects, $25,392; Canada Community Development Projects, $458,849; Local Economic Development Assistance Program, $38,908; New Technology Employment Program, $10,796; Summer Youth Employment Program, $23,540; Community Employment Program, $31,392; National Training Program—Purchases, $194,949; adjustment to prior year's Payables at Year End (PAYE), $713,746	13,771,641	15,555,890
Services and service fees:		
Immigration—Prepaid cables and telegrams	6,055	
Employment and Insurance—Special services, $3,598; access to information—Application fees, $723; access to information—Other fees, $555	4,876	10,931
Other non-tax revenue:		
Annuities—Sundries	1,139,116	
Commission Administration—Sundries	59	
Immigration—Court costs, $899; fines, $412,403; forfeitures, $910,147; deportation expenses, $1,469,892; sundries, $7,875	2,801,216	
Employment and Insurance—Court costs, $100; conscience money, $3,637; sundries, $32,608; Crown housing, $212,064; unemployment insurance fines, $2,327,666	2,576,075	6,516,466

IMMIGRATION APPEAL BOARD

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,820	

Appendix 1

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of CEIC. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the senior management of CEIC.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CEIC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

Financial Services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CEIC maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard CEIC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the CEIC and of the Office of the Auditor General. CEIC also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

GAÉTAN LUSSIER
Chairman

PAUL J. GAUVIN
Senior financial officer

August 14, 1985

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Expenditure		
Employment and Insurance Program		
Contribution to the Unemployment Insurance Account	2,787,649	2,713,895
Direct job creation	918,488	907,791
Employment training	904,777	830,530
Insurance benefits services	330,193	329,308
National employment services	237,255	221,633
Government's contribution in respect of fishermen's benefits	158,754	140,147
Program Administration	140,630	133,178
Social Insurance Number	5,951	5,638
	5,483,697	5,282,120
Administration Program	272,213	251,452
Immigration Program	139,713	128,586
Annuities Program	3,654	3,532
	5,899,277	5,665,690
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance Account administration costs	892,548	838,613
Refunds of previous year's expenditure	15,556	6,093
Other	7,297	8,460
	915,401	853,166
Net cost of operations	4,983,876	4,812,524
Reconciliation to use of appropriations		
Net cost of operations	4,983,876	4,812,524
Revenue credited directly to the Consolidated Revenue Fund	22,853	14,553
Service provided without charge by other departments	(24,894)	(19,797)
Use of appropriations	4,981,835	4,807,280

The accompanying notes are an integral part of this statement. A consolidated statement of all financial activities under the responsibility of the Canada Employment and Immigration Commission and the Department of Employment and Immigration is shown under Note 8.

Appendix 1—*Continued*

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1985

1. Authority and objectives

The Canada Employment and Immigration Commission was established under Section 7 of the Employment and Immigration Reorganization Act, 1977 and is a departmental corporation named in Schedule B to the Financial Administration Act. All the Commission's operating and contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits, annuities agents supplementary retirement benefits, and the Government's contribution to the Unemployment Insurance Account and in respect of fishermen's benefit are authorized by statutory authorities. The Commission is divided into four program areas and their objectives are as follows:

Administration Program—To provide efficient and timely support services to the Commission and the Department.

Employment and Insurance Program—To further the attainment of national economic and social goals by realizing the full productive potential of Canada's human resources, while supporting the initiatives of individuals to pursue their economic needs, and more generally, their self-fulfillment through work.

Immigration Program—To administer the admission of immigrants and visitors in accordance with the economic, social and cultural interests of Canada.

Loans to immigrants and other classes of persons for the purposes of paying the costs of admission, transportation and reasonable living expenses are made under a non-budgetary statutory authority advanced by the Minister of Finance pursuant to the Immigration Act, Section 121. The total amount of loans outstanding shall not, at any time, exceed $60,000,000.

Annuities Program—To administer contracts entered into under the Government Annuities Act.

2. Significant accounting policies

The statement of operations was prepared using the following accounting policies:

(i) Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

(ii) Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(iii) Acquisitions of capital assets are charged to operating expenditure in the year the expenditure is incurred.

(iv) Estimated amounts for services provided without charge from other Government departments are disclosed in the statement of operations.

(v) Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations
Canada Employment and Immigration Commission
(in thousands of dollars)

	1984-85	1983-84
Administration Program		
Vote 5	30,459	28,234
Lapsed	1,994	3,447
	28,465	24,787
Statutory contributions to employee benefit plans	13,346	12,961
Total program	41,811	37,748
Employment and Insurance Program		
Vote 10	622,486	605,218
Lapsed	35,561	17,764
	586,925	587,454
Vote 15	1,468,555	1,366,928
Lapsed	268,955	235,325
	1,199,600	1,131,603
Statutory contributions to Unemployment Insurance Account	2,787,649	2,713,895
Statutory contributions to fishermen's benefits	158,754	140,147
Statutory contributions to employee benefit plans	76,376	73,898
Statutory refunds of amounts credited to revenue in previous years	2	7
Total program	4,809,306	4,647,004
Immigration Program		
Vote 20	88,540	85,093
Lapsed	4,302	2,657
	84,238	82,436
Vote 25	33,863	30,557
Lapsed	486	2,708
	33,377	27,849
Statutory contributions to employee benefit plans	9,982	9,089
Statutory refunds of amounts credited to revenue in previous years	14	34
Total program	127,611	119,408
Annuities Program		
Vote 30	2,999	3,156
Lapsed	317	471
	2,682	2,685
Statutory retirement benefits to annuities agents pensions	36	33
Statutory contributions to employee benefit plans	389	402
Total program	3,107	3,120
Total use of appropriations	4,981,835	4,807,280

Appendix 1—*Continued*

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1985—*Continued*

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, amounts due for services rendered by the Commission on behalf of employers, charges and fines payable by transportation companies under the Immigration Act, outstanding loans to immigrants, various employment program overpayments, and other miscellaneous amounts due.

	1984-85	1983-84
	(in thousands of dollars)	
Interdepartmental		
Outside parties		
Administration		
Salary overpayments	34	62
Miscellaneous	151	132
	185	194
Immigration		
Deportation expense charges	1,359	784
Airline and shipping fines	185	93
Recoverable adjustment assistance	64	68
Assisted passage loans—Accrued interest	678	517
Other	12	8
	2,298	1,470
Employment and insurance overpayments		
National Institutional Training Program	2,376	2,263
Canada Works Program	1,086	225
Employment Expansion and Development Program	898	181
Local Employment Assistance Program	416	464
Canada Community Development Projects	320	269
Summer Canada	302	174
Local Initiative Program	152	150
Outreach Program	142	164
Canada Manpower Mobility Program	140	137
New Technology Employment Program	71	61
Canada Community Services Projects	50	20
General industrial training	74	99
Labour Adjustment Benefits	28	4
Young Canada Works Program	19	16
Career Access	14	2
Summer Youth Employment Program	14	18
Program for Employment Disadvantaged	12	14
Industrial labour adjustment	9	
Management information services	8	
Unemployment Insurance exhaustee	6	
Other programs	9	24
	6,146	4,285
Total	8,629	5,949

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The Unemployment Insurance Act provides for a compulsory contributory unemployment insurance program applying to all employees, subject to minor exceptions.

The Act authorizes an account in the Accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides for the following to be credited to the Account: (a) premiums, fines, penalties and interest; (b) the Government share of benefits paid; (c) refunds of overpayments of benefits, and benefit repayments; (d) amounts for services rendered to other government departments or agencies, or to the public; (e) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (f) interest on the balance of the account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account; (a) benefits paid under the Act; (b) the costs of administering the Act; and (c) the interest on advances made by the Minister of Finance.

Interest bearing loans are made to the Unemployment Insurance Account, under Section 137(1) of the Unemployment Insurance Act, as a result of deficiencies in contributions from employers and employees. The loan balance outstanding as at March 31, 1985 bears interest at rates between 9.75% and 16.375% per annum, and is repayable between April 30, 1985 and March 31, 1987.

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT
(in million of dollars)

	1984-85	1983-84
Balance as at April 1 (deficit)	(4,101)	(3,642)
Receipts and other credits		
Contributions—		
Employer and employee[1]	7,777	7,465
Government[1]	2,946	2,854
Investment income	2	1
	10,725	10,320
Payments and other charges		
Benefits[1]	10,049	9,816
Operating expenses	911	846
Interest	741	117
	11,701	10,779
Net increase or (decrease)	(976)	(459)
Balance as at March 31 (deficit)[2]	(5,077)	(4,101)

[1] Fishermen's benefits in the amount of $171 million (1984—$152 million), the related Government contribution of $159 million (1984—$140 million) and the fishermen's premiums of $12 million (1984—$12 million) are included in the statement.

[2] Interest bearing loans under Section 137(1) of the Unemployment Insurance Act in the amount of $4,815 million (1984—$3,823 million) were made to the Unemployment Insurance Account leaving a net deficit balance as at March 31, 1985 of $272 million (1984—$278 million).

(b) Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities. The account valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund. The accounts of the Government Annuities Account are maintained on an accrual basis.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts, and discontinued sales of annuities.

Appendix 1—*Continued*

Canada Employment and Immigration Commission—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1985—*Continued*

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously unlocated annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to annuitants who cannot be located, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT
(in thousands of dollars)

	1984-85	1983-84
Balance as at April 1	1,122,629	1,148,238
Receipts and other credits		
Interest from Canada	74,988	76,777
Premiums	770	1,017
Other	81	61
	75,839	77,855
Payments and other charges		
Annuity payments	99,205	98,274
Premium refunds	3,404	3,664
Unclaimed annuities	215	387
	102,824	102,325
Net increase or (decrease)	(26,985)	(24,470)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid annuities	(6,015)	(1,139)
Balance as at March 31	1,089,629	1,122,629

(c) Annuities Agents' Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year, interest of $1,804, calculated at the rate of 4% per annum, was credited to the Account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to $9,946.

TRANSACTIONS IN THE ANNUITIES AGENTS' PENSION ACCOUNT

	1984-85	1983-84
	$	$
Balance as at April 1	54,725	61,381
Receipts and other credits	11,750	12,076
Payments and other charges	18,674	18,732
Net increase or (decrease)	(6,924)	(6,656)
Balance as at March 31	47,801	54,725

(d) Immigration Guarantee Fund

This account records amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

During the year, withdrawals totalled $2,323,085 and consisted of refunds to depositors, $1,890,015; departmental expenses recovered from deposits, $15,592; and, forfeitures to the Crown, $417,478.

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND
(in thousands of dollars)

	1984-85	1983-84
Balance as at April 1	5,217	4,541
Receipts and other credits	2,998	3,277
Payments and other charges	2,323	2,601
Net increase or (decrease)	675	676
Balance as at March 31	5,892	5,217
Securities in trust at beginning of year	65	55
Securities received through the year		10
Securities repaid during the year	15	
Less: securities in trust at year-end	50	65
Net balance as at March 31	5,842	5,152

(e) Employment Expansion and Development Program

The Employment Expansion and Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to projects sponsors. During the year, deposits totalled $228,477 and disbursements totalled $277,973, consisting of $255,323 in payments to sponsors, and $22,650 in refunds to provinces.

TRANSACTIONS IN THE EMPLOYMENT EXPANSION AND DEVELOPMENT PROGRAM

	1984-85	1983-84
	$	$
Balance as at April 1	94,256	65,000
Receipts and other credits	228,477	7,629,313
Payments and other charges	277,973	7,600,057
Net increase or (decrease)	(49,496)	29,256
Balance as at March 31	44,760	94,256

6. Loans, investments and advances

Assisted Passage Scheme—Employment and Immigration

Section 121 of the Immigration Act authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is $60,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

(a) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, bearing interest at rates from 6% to 15% per annum, with final instalments between April 1, 1985 and April 1, 1990, $8,978,957; and,

(b) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1985 and April 1, 1990, $45,846,714.

Appendix 1—*Concluded*

Canada Employment and Immigration Commission—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1985—*Concluded*

TRANSACTIONS IN THE ASSISTED PASSAGE SCHEME

	1984-85	1983-84
	$	$
Balance as at April 1	48,532,665	45,402,522
Receipts and other credits	13,178,508	10,568,987
Payments and other charges	19,471,514	13,699,130
Net increase or (decrease)	6,293,006	3,130,143
Balance as at March 31	54,825,671	48,532,665

7. Contingent liabilities

Two claims, one from a former employee for allegations that he submitted fraudulent overtime claims and one from a client for physical injury while entering our rented premises, have been brought against the Canada Employment and Immigration Commission. Both of these claims amount to approximately $178,849, and no date has yet been set for the hearing of these cases.

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities pertaining to the Department of Employment and Immigration, the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. It represents a summary, on a consolidated basis, of the total operations of Employment and Immigration Canada.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1985 (in thousands of dollars)

	1984-85	1983-84
Disbursements		
Employment and Insurance Program		
Unemployment insurance benefits	10,049,081	9,816,444
Direct Job Creation	918,488	907,791
Employment training	904,777	830,530
Insurance benefits services	330,193	329,308
National employment services	237,255	221,633
Program Administration	140,630	133,178
Unemployment insurance interest payments	738,478	116,212
Social Insurance Number	5,951	5,638
Employment Expansion and Development Program—Payments and refunds to provinces	278	10,211
Department Administration	22,618	23,897
Administration Program	272,213	251,452
Immigration Program		
Immigration Program	139,713	128,586
Assisted passage loans issued to immigrants	19,472	13,699
Immigration Guarantee Fund—Refunds and forfeitures	2,308	2,611
Annuities Program		
Annuity payments, etc	102,843	102,344
Administration	3,654	3,532
	13,887,952	12,897,066
Receipts		
Unemployment insurance premiums	7,777,118	7,465,369
Annuity interest, etc	75,851	77,867
Employment Expansion and Development Program deposits	228	10,907
Immigration Guarantee Fund—Deposits	2,998	3,277
Assisted passage loans—Repayments	13,179	10,569
Other non-tax revenue	7,320	8,465
Refund of previous year expenditures	15,990	6,134
Net adjustment to the Unemployment Insurance Administration cost	(4,852)	6,936
	7,887,832	7,589,524
Net cost of operations	6,000,120	5,307,542
Reconciliation to use of appropriations		
Net costs of operations	6,000,120	5,307,542
Revenue credited directly to the Consolidated Revenue Fund		
Related to appropriations	23,310	14,599
From Annuities Account—Actuarial surplus	6,015	1,139
Services provided without charge	(25,677)	(20,364)
Increase in unemployment insurance deficit	(975,314)	(459,381)
Decrease in unpaid annuities	(33,007)	(25,616)
Increase in the Immigration Guarantee Fund	690	666
Increase in assisted passage loans	(6,293)	(3,130)
Increase in the Employment Expansion and Development Program	(50)	696
Use of appropriations	4,989,794	4,816,151

Appendix 2

Canada Employment and Immigration Commission

Assisted Passage Scheme

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984	LIABILITIES	1985	1984
	$	$		$	$
Loans outstanding	54,825,671	48,532,665	Working capital advance	54,825,671	48,532,665

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	1985		1984	
	$	$	$	$
Opening balance		48,532,665		45,402,522
Loans granted		19,471,514		13,699,131
		68,004,179		59,101,653
Loan repayments	13,178,508		10,497,694	
Loans written-off	—		71,294	
		13,178,508		10,568,988
		54,825,671		48,532,665

Note: Interest payments of $754,352 were credited to return on investments. Interest receivable on loans, as at March 31, 1985, amounted to $678,005.

SECTION 6

1984-85
PUBLIC ACCOUNTS

Energy, Mines and Resources

Department
Atomic Energy Control Board
Atomic Energy of Canada Limited
National Energy Board
Petro-Canada
Petro-Canada International Assistance Corporation

CONTENTS

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ENERGY, MINES AND RESOURCES

Department

Objectives

ADMINISTRATION PROGRAM

—To ensure effective management and accountability in the federal programs of Energy, Minerals and Earth Sciences, and Administration, in the Department of Energy, Mines and Resources, and to maintain central services in support of these programs.

ENERGY PROGRAM

PROGRAM

—To establish and maintain effective policies, strategies and programs for the supply and efficient use of energy resources, with due regard for other social and economic goals.

ENVIRONMENTAL STUDIES REVOLVING FUND

—To fund environmental and social studies which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands.

MINERALS AND EARTH SCIENCES PROGRAM

—To ensure the availability of mineral policies and strategies, and timely earth sciences information, technology and expertise related to the landmass of Canada and its mineral and energy resources.

Atomic Energy Control Board

Objective

—To control atomic energy in the interests of health and safety and national security.

Atomic Energy of Canada Limited

Objective

—To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objectives

—To ensure that the best interests of Canada are served in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil.

—To ensure the safe construction and operation of power lines and of oil and gas pipelines subject to federal jurisdiction.

—To advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.

Petro-Canada

Objective

—To mobilize capital and Canadian skills for the purpose of improving the security of supply of energy resources for Canada and increasing Canadian ownership and participation in the energy industries and to otherwise support the achievement of the stated goals of national energy policies.

Petro-Canada International Assistance Corporation

Objective

—To assist developing countries to reduce or eliminate their dependence on imported oil by undertaking exploratory and related activities to assess and develop hydrocarbon potential of the recipient country.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures and authority to spend revenue received during the year	$ 25,343,500
	1b	524,000
	Transfer from TB Vote 10(1)	10,098
Stat	Minister of Energy, Mines and Resources—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	ENERGY PROGRAM	
	Budgetary	
5	Operating expenditures	$ 150,703,000
	Transfer from TB Vote 10(1)	31,416
10	The grants listed in the Estimates and contributions	$ 425,456,000
	10b	1
		425,456,001
	Less: transfer to Vote 26b	57,000,000
15	Canadian Home Insulation Program—Payments for the purposes of the Canadian Home Insulation Program Act	$ 188,500,000
	Less: transfer to Vote 26b	43,000,000
20	Canada Oil Substitution Program—Payments for the purposes of the Oil Substitution and Conservation Act	
25	Petroleum Incentives Program—Payments for the purposes of the Petroleum Incentives Program Act	$ 1,600,000,000
	25c	150,000,000
26b	Petroleum compensation—Payments for the purposes of the Energy Administration Act	$ 640,800,000
	26c To authorize the transfer of $57,000,000 from Energy, Mines and Resources Vote 10 and $43,000,000 from Energy, Mines and Resources Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote and to provide a further amount of	100,000,000
	Transfer from: Vote 10	57,000,000
	Vote 15	43,000,000
Stat	Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System (Appropriation Act No. 3, 1974)	
Stat	Payment of petroleum compensation to persons in accordance with the Energy Administration Act, as amended	
	Total annual authorized limit in accordance with Section 77 of the Act, as amended	
Stat	Contributions to employee benefit plans	
Stat	Offshore Oil and Gas Resource Revenue Fund—Grant to Nova Scotia in accordance with Canada-Nova Scotia Oil and Gas Agreement Act	
Stat	Canada-Nova Scotia Development Fund—Payments in accordance with Canada-Nova Scotia Oil and Gas Agreement Act	
	Total authority of $50,000,000 for each of the years 1984-85 to 1987-88 inclusively, *less* any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total of all such payments for the four fiscal years shall not exceed $200,000,000.	
	Annual non-lapsing authority in accordance with Section 87(a) of the Act	$ 50,000,000
	Less: amount charged to any other appropriation for the purpose of making payments pursuant to Part V of the Act for the fiscal year 1984-85	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND	
Stat	Estimates 1984-85	
	Total program—Budgetary	
	Non-budgetary	
L30	Loans in accordance with terms and conditions approved by the Governor in Council to assist in financing regional electrical interconnections. (Gross)	
Stat	The Cooperative Energy Act, Section 24. The Minister, on behalf of Her Majesty in right of Canada, may subscribe for, acquire and hold shares and equity debentures of the Cooperative Energy Corporation in accordance with the Agreement and may, for that purpose, make payments out of the Consolidated Revenue Fund in an amount not exceeding in the aggregate $100,000,000. (Gross)	
	Total program—Non-budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
25,877,598		25,877,598		25,877,598	24,215,260	1,662,338		19,376,005
40,500	1,182	41,682		41,682	41,682			40,975
2,355,000	359,000	2,714,000		2,714,000	2,714,000			1,990,000
	827	827		827	827			
28,273,098	***361,009***	***28,634,107***		***28,634,107***	***26,971,769***	***1,662,338***		***21,406,980***
150,734,416		150,734,416		150,734,416	122,646,703	28,087,713		108,139,495
368,456,001		368,456,001		368,456,001	351,144,061	17,311,940		154,381,894
145,500,000		145,500,000		145,500,000	133,525,032	11,974,968		53,144,531
185,889,000		185,889,000		185,889,000	185,782,298	106,702		190,108,678
1,750,000,000		1,750,000,000		1,750,000,000	1,735,330,338	14,669,662		1,729,034,464
840,800,000		840,800,000		840,800,000	808,598,427	32,201,573		
8,400,000	(1,243,696)	7,156,304		7,156,304	7,156,304			8,329,633
500,000,000	(500,000,000)							
	500,000,000	500,000,000		500,000,000	438,316,907	61,683,093		482,729,722
7,188,000	1,096,000	8,284,000		8,284,000	8,284,000			8,062,000
21,000,000		21,000,000		21,000,000	21,000,000			
6,700,000	(6,700,000)							
	50,000,000	50,000,000		50,000,000			50,000,000	
	924,520	924,520		924,520	924,520			87,453
								3,498,259
3,984,667,417	*44,076,824*	*4,028,744,241*		*4,028,744,241*	*3,812,708,590*	*166,035,651*	*50,000,000*	*2,737,516,129*
800,000	*(800,000)*		*2,025,855*	*2,025,855*	*(1,638,263)*		*3,664,118*	*(2,025,855)*
3,985,467,417	***43,276,824***	***4,028,744,241***	***2,025,855***	***4,030,770,096***	***3,811,070,327***	***166,035,651***	***53,664,118***	***2,735,490,274***
9,458,000		9,458,000		9,458,000	3,894,455	5,563,545		7,709,186
	269,489	269,489	41,926,511	42,196,000			42,196,000	184,544
9,458,000	***269,489***	***9,727,489***	***41,926,511***	***51,654,000***	***3,894,455***	***5,563,545***	***42,196,000***	***7,893,730***

Use of Appropriations—*Concluded*

Vote	Program	
	MINERALS AND EARTH SCIENCES PROGRAM	
	Budgetary	
35	Operating expenditures, the grants listed in the Estimates and contributions	$ 217,798,000
	35b	29,145,700
	35c	1
	Transfer from TB Vote 10[1]	529,278
40	Capital expenditures	$ 31,714,000
	40b	12,182,032
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Subtotal— Budgetary	
	Non-budgetary	
	ATOMIC ENERGY CONTROL BOARD	
	Budgetary	
45	Program expenditures and contributions	$ 18,584,000
	45b	2,488,500
	45c The grants listed in the Estimates	456,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	ATOMIC ENERGY OF CANADA LIMITED	
	Budgetary	
50	Operating expenditures	
55	Capital expenditures	$ 30,556,000
	55b	670,000
	Total program—Budgetary	
	Non-budgetary	
	Use of appropriations not required for the current year	
	NATIONAL ENERGY BOARD	
	Budgetary	
60	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	PETRO-CANADA	
	Budgetary	
65	Payment to Petro-Canada for the purposes of an advance to Canertech Incorporated	
66c	For greater certainty, for the purposes of paragraph 110(b) of the Financial Administration Act, Petro-Canada is specifically authorized to borrow money otherwise than from the Crown	
Stat	Payment to Petro-Canada for the purposes of an advance to Canertech Incorporated in accordance with an Act to amend the Petro-Canada Act	
Stat	Payment to Petro-Canada to maintain the Imperial Oil Ltd Cold Lake Project in accordance with an Act to amend the Petro-Canada Act	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Petro-Canada Act, as amended.	
	Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed $1,000,000,000. (Net)	
	Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscription shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed $4,900,000,000. (Gross)	
	Subscription of common and preferred shares	
	Total program—Non-budgetary	
	PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION	
	Budgetary	
70	Payments to Petro-Canada International Assistance Corporation	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Total— Budgetary	
	Non-budgetary	

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[1] Treasury Board Vote 10 employment initiatives.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
247,472,979		247,472,979		247,472,979	232,358,658	15,114,321		197,253,492
43,896,032		43,896,032		43,896,032	40,628,290	3,267,742		33,623,738
14,559,000	2,219,000	16,778,000		16,778,000	16,778,000			15,343,000
	7,376	7,376		7,376	7,376			4,811
305,928,011	*2,226,376*	*308,154,387*		*308,154,387*	*289,772,324*	*18,382,063*		*246,225,041*
4,319,668,526	45,864,209	4,365,532,735	2,025,855	4,367,558,590	4,127,814,420	186,080,052	53,664,118	3,003,122,295
9,458,000	269,489	9,727,489	41,926,511	51,654,000	3,894,455	5,563,545	42,196,000	7,893,730
21,528,500		21,528,500		21,528,500	18,627,956	2,900,544		17,149,605
1,583,000	242,000	1,825,000		1,825,000	1,825,000			1,507,000
23,111,500	*242,000*	*23,353,500*		*23,353,500*	*20,452,956*	*2,900,544*		*18,656,605*
300,851,000		300,851,000		300,851,000	294,435,698	6,415,302		306,306,934
31,226,000		31,226,000		31,226,000	31,100,000	126,000		30,010,000
332,077,000		*332,077,000*		*332,077,000*	*325,535,698*	*6,541,302*		*336,316,934*
								4,800,000
22,881,000		22,881,000		22,881,000	21,299,979	1,581,021		20,061,315
2,380,000	363,000	2,743,000		2,743,000	2,743,000			2,658,000
25,261,000	*363,000*	*25,624,000*		*25.624.000*	*24,042,979*	*1,581,021*		*22,719,315*
17,039,532		17,039,532		17,039,532	17,039,532			
1		1		1		1		
18,160,468	(18,160,468)		18,160,468	18,160,468			18,160,468	11,800,000
			44,916	44,916			44,916	
35,200,001	*(18,160,468)*	*17,039,533*	*18,205,384*	*35,244,917*	*17,039,532*	*1*	*18,205,384*	*11,800,000*
			27,228,147	27,228,147			27,228,147	
			3,830,500,000	3,830,500,000			3,830,500,000	
425,000,000	(425,000,000)							612,500,000
425,000,000	*(425,000,000)*		*3,857,728,147*	*3,857,728,147*			*3,857,728,147*	*612,500,000*
60,500,000		60,500,000		60,500,000	60,500,000			10,000,000
								55,000,000
60,500,000		*60,500,000*		*60,500,000*	*60,500,000*			*65,000,000*
4,795,818,027	28,308,741	4,824,126,768	20,231,239	4,844,358,007	4,575,385,585	197,102,920	71,869,502	3,457,615,149
434,458,000	(424,730,511)	9,727,489	3,899,654,658	3,909,382,147	3,894,455	5,563,545	3,899,924,147	625,193,730

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1984-85	26,972	176		2,506	529	29,831
	1983-84	21,407	131		2,443	503	24,222
ENERGY	1984-85	3,812,708	252,259		4,890	1,592	3,566,931
	1983-84	2,737,516	158,562	5	6,440	1,386	2,586,785
ENERGY—ENVIRONMENTAL STUDIES REVOLVING FUND	1984-85	(1,638)					(1,638)
	1983-84	(2,026)					(2,026)
MINERALS AND EARTH SCIENCES	1984-85	289,772	6,055	604	19,715	3,342	307,378
	1983-84	246,225	6,215	164	18,981	2,731	261,886
	1984-85	4,127,814	258,490	604	27,111	5,463	3,902,502
	1983-84	3,003,122	164,908	169	27,864	4,620	2,870,867
ATOMIC ENERGY CONTROL BOARD	1984-85	20,453	70		1,536	257	22,176
	1983-84	18,657	78		1,123	201	19,903
ATOMIC ENERGY OF CANADA LIMITED	1984-85	325,536					325,536
	1983-84	336,317					336,317
NATIONAL ENERGY BOARD	1984-85	24,043	480		2,056	422	26,041
	1983-84	22,719	504		1,533	344	24,092
PETRO-CANADA	1984-85	17,040					17,040
	1983-84	11,800					11,800
PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION	1984-85	60,500					60,500
	1983-84	65,000					65,000
Total	1984-85	4,575,386	259,040	604	30,703	6,142	4,353,795
	1983-84	3,457,615	165,490	169	30,520	5,165	3,327,979

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Corporate management	10,485	9,158	39	310			10,524	9,468
Common services	24,357	20,613	403	1,988			24,760	22,601
Contributions to employee benefit plans	2,714	2,714					2,714	2,714
	37,556	32,485	442	2,298			37,998	34,783
Less: revenues credited to the vote	9,364	7,811					9,364	7,811
	28,192	24,674	442	2,298			28,634	26,972
Less: receipts credited to revenue	176	176					176	176
Add: accommodation provided without charge by Public Works	2,506	2,506					2,506	2,506
other services provided without charge by other departments	529	529					529	529
Total cost of program	31,051	27,533	442	2,298			31,493	29,831
ENERGY PROGRAM								
Energy policy	11,701	10,724	80	288	762	2,515	12,543	13,527
Petroleum sources: supply, demand and substitution	6,290	5,383	57	116	287,296	243,271	293,643	248,770
Oil pricing and compensation	2,067	1,737			3,555,873	3,461,989	3,557,940	3,463,726
Emergency planning, including the Energy Supplies Allocation Board	2,018	1,364	8	15			2,026	1,379
Non-petroleum sources: supply, demand and substitution	36,380	22,131	40	53	204,684	243,018	241,104	265,202
Energy conservation	43,158	43,783	436	567	207,058	181,452	250,652	225,802
Monitoring of energy enterprises	1,664	878	5	14			1,669	892
Petroleum ownership, control and incentives	22,500	17,302	260	163	1,750,000	1,735,330	1,772,760	1,752,795
Administration of Canada Oil and Gas Lands	9,204	6,726	49	133	71,000	21,020	80,253	27,879
Energy research and development	2,561	1,894	10	13	45	175	2,616	2,082
Energy public information	13,150	9,948	21	339			13,171	10,287
Contributions to employee benefit plans	8,284	8,284					8,284	8,284
	158,977	130,154	966	1,701	6,076,718	5,888,770	6,236,661	6,020,625
Less: revenues credited to the vote	2,207,917	2,207,917					2,207,917	2,207,917
	(2,048,940)	(2,077,763)	966	1,701	6,076,718	5,888,770	4,028,744	3,812,708
Less: receipts credited to revenue	252,259	252,259					252,259	252,259
Add: accommodation provided without charge by Public Works	4,890	4,890					4,890	4,890
other services provided without charge by other departments	1,592	1,592					1,592	1,592
	(2,294,717)	*(2,323,540)*	*966*	*1,701*	*6,076,718*	*5,888,770*	*3,782,967*	*3,566,931*
ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND								
Administration	3,862	198					3,862	198
Payment for studies					1,861	1,861	1,861	1,861
	3,862	198			1,861	1,861	5,723	2,059
Less: receipts credited to the Fund	3,697	3,697					3,697	3,697
	165	*(3,499)*			*1,861*	*1,861*	*2,026*	*(1,638)*
Total cost of program	(2,294,552)	(2,327,039)	966	1,701	6,078,579	5,890,631	3,784,993	3,565,293
MINERALS AND EARTH SCIENCES PROGRAM								
Mineral development	9,320	7,555	86	76	2,057	1,880	11,463	9,511
Administration of the Canada Explosives Act	1,772	1,724	55	91			1,827	1,815
Minerals technology	23,657	22,661	5,338	5,037	20	19	29,015	27,717
Energy technology	37,491	35,983	7,831	7,600	465	318	45,787	43,901
Geological surveys	67,314	61,196	5,646	6,824	100	63	73,060	68,083
Earth physics	13,783	14,861	2,277	2,729			16,060	17,590
Polar continental shelf	5,789	6,573	48	45			5,837	6,618
Remote sensing	19,771	17,533	13,082	11,496	4,100	4,100	36,953	33,129
Surveying and mapping	48,822	47,446	7,672	6,287	76	76	56,570	53,809
Minerals and earth sciences public information	3,832	3,120					3,832	3,120
Program management and support	7,308	5,499	1,861	443	1,803	1,759	10,972	7,701
Contributions to employee benefit plans	16,778	16,778					16,778	16,778
	255,637	240,929	43,896	40,628	8,621	8,215	308,154	289,772
Less: receipts credited to revenue	6,055	6,055					6,055	6,055
Add: accommodation provided without charge by this department	604	604					604	604
accommodation provided without charge by Public Works	19,715	19,715					19,715	19,715
other services provided without charge by other departments	3,342	3,342					3,342	3,342
Total cost of program	273,243	258,535	43,896	40,628	8,621	8,215	325,760	307,378

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
ATOMIC ENERGY CONTROL BOARD								
Administration of atomic energy control regulations	22,559	19,788	245	221	550	444	23,354	20,453
Less: receipts credited to revenue		70						70
Add: accommodation provided without charge by Public Works		1,536						1,536
other services provided without charge by other departments		257						257
Total cost of program	22,559	21,511	245	221	550	444	23,354	22,176
ATOMIC ENERGY OF CANADA LIMITED								
Nuclear research and development	178,481	176,213	18,826	18,800			197,307	195,013
Demonstration and other supported facilities	122,370	118,223	12,400	12,300			134,770	130,523
Total cost of program	300,851	294,436	31,226	31,100			332,077	325,536
NATIONAL ENERGY BOARD								
Energy regulation and advice	25,358	23,797	266	246			25,624	24,043
Less: receipts credited to revenue	800	480					800	480
Add: accommodation provided without charge by Public Works	2,056	2,056					2,056	2,056
other services provided without charge by other departments	422	422					422	422
Total cost of program	27,036	25,795	266	246			27,302	26,041
PETRO-CANADA								
Undertakings requested by the Government	35,245	17,040					35,245	17,040
PETRO-CANADA INTERNATIONAL ASSISTANCE CORPORATION								
Petro-Canada International Assistance Corporation	60,500	60,500					60,500	60,500

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Contributions			
Corporate management			
Expenditures not required for the current year			72
ENERGY PROGRAM			
Grants			
Energy policy			
University of Calgary for the Energy Resources Institute	125	125	125
In support of organizations associated with the research, development, management and promotion of energy related issues	47	47	20
Expenditures not required for the current year			3
Non-petroleum sources: supply, demand and substitution			
Expenditures not required for the current year			20
Administration of Canada Oil and Gas Lands			
Grant in lieu of tax paid to Nova Scotia for the Offshore Oil and Gas Resource Revenue Fund established under the Canada-Nova Scotia Oil and Gas Agreement Act	21,000	21,000	
	21,172	*21,172*	*168*
Contributions			
Energy policy			
In support of Laval University for a scholarship program	169	169	142
In support of organizations associated with the research, development, management and promotion of energy related issues	180	157	94
Saskatchewan Co-op upgrader	3,200	2,049	
Expenditures not required for the current year			108
Petroleum sources: supply, demand and substitution			
Joint Canada-Saskatchewan Program for the development of heavy oil recovery technology (1976)	1,304	126	1,216
Oil substitution—Distribution systems expansion	60,000	60,000	34,424
Natural Gas Laterals Program	179,100	170,860	76,936
Gas Marketing Assistance Program	27,000	20,456	293
Canada-Saskatchewan Agreement on Fossil Fuel Research, Development and Demonstration (1981)	2,850	1,623	660
Natural gas liquids	150	150	
Natural Gas Transportation Assistance Program	33,700	31,934	
Market Development Incentives Program (MDIP)—Gas Marketing Assistance Program (GMAP)	(26,300)		
Market Development Incentives Program (MDIP)—Distribution Systems Expansion Program (DSEP)	(41,890)	(41,889)	
Class contribution	11	11	
Expenditures not required for the current year			1,312
Oil pricing and compensation			
Payments to Interprovincial Pipe Line Limited in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System	7,156	7,156	8,330
Petroleum compensation	2,707,917	2,646,234	2,232,873
Petroleum compensation payments	840,800	808,598	
Non-petroleum sources: supply, demand and substitution			
In support of the development and commercialization of new coal utilization technology	10,275	10,196	7,223
Payment to New Brunswick Power Commission *re:* Coleson Cove Plant	20,000	16,168	19,272
Federal share of the Canadian Electrical Association Research and Development Program	2,912	2,912	2,800
In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel	15,189	15,189	5,309
In support of solar heating demonstration projects	100	82	79
In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal	580	579	87
Oil substitution—Conversion assistance	167,779	167,671	155,609
In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification	2,500	909	2,511
In support of the Remote Community Demonstration Program	1,330		348
In support of the development of improved batteries for electric vehicles	100	98	84
In support of government-industry activities for development of new liquid fuels	100	82	47
In support of the development of natural gas fueling stations	1,140	436	366
In support of conversion or purchase of natural gas vehicles	1,855	933	286
In support of commercial-scale demonstration of advanced electrolytic hydrogen production	700	690	
In support of development of specifications and standards for alternative transportation fuels	100	89	
In support of Solar Energy Demonstration Program	7,950	4,904	
Prince Edward Island underwater cable	20,000	20,000	
Biomass combustion systems in Prince Edward Island	750	105	
Enerdemo—Remote Community Demonstration Program	2,000	1,752	
Class contributions	191	191	
Expenditures not required for the current year			1,195
Energy conservation			
In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation	10,433	9,794	15,036
Canadian Home Insulation Program:			
Contributions to individuals	145,500	133,525	53,145
In support of low cost energy conservation initiatives	496	391	420
In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	4,000	3,605	3,658

Grants and Contributions—*Continued*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	11,106	11,106	7,069
In support of the Atlantic provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation	7,200	5,355	2,060
To provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	3,012	2,296	2,653
In support of Industrial Conversion Assistance Program	7,048	7,048	482
Enerdemo—Canada	7,670	1,686	
Industry Energy Research and Development Program (IERD)	6,303	6,303	
Super Energy Efficient Housing Demonstration (SEE)	1,500	284	
Class contributions	60	60	
Expenditures not required for the current year			2,470
Petroleum ownership, control and incentives			
Petroleum incentives payments	1,750,000	1,735,330	1,729,034
Administration of Canada Oil and Gas Lands			
In support of defraying infrastructural costs directly or indirectly relating to the exploration for or development, production or transportation of oil or gas in the offshore area	20	20	
Canada-Nova Scotia Development Fund	50,000		
Energy research and development			
Contributions to the International Energy Agency (IEA) and agents	300	175	
Expenditures not required for the current year			73
	6,055,546	*5,867,598*	*4,367,704*
ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND			
Contributions			
Contributions for payment of studies	*1,861*	*1,861*	*492*
	6,078,579	*5,890,631*	*4,368,364*
MINERALS AND EARTH SCIENCES PROGRAM			
Grants			
Mineral development			
Expenditures not required for the current year			50
Minerals technology			
Expenditures not required for the current year			6
Energy technology			
Canadian Institute for Radiation Safety	50	50	
United Kingdom Steels Research Project	75	62	
Geological surveys			
Expenditures not required for the current year			43
Remote sensing			
Expenditures not required for the current year			10
Surveying and mapping			
Canadian Institute of Surveying (FIG)	76	76	30
Program management and support			
In aid of earth sciences, energy and minerals research	1,398	1,398	1,398
Grants to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource related issues	116	116	
	1,715	*1,702*	*1,537*
Contributions			
Mineral development			
Contribution to the Asbestos Strategy	1,250	1,200	
Contribution to the Province of Newfoundland under a joint Federal Provincial Mineral Development Agreement	620	493	
Contribution to the Queen's University Centre for Resource Studies	187	187	75
Expenditures not required for the current year			16
Minerals technology			
Committee on Ground Control and Emergency Preparedness	20	19	
Energy technology			
Alberta Oil Sands Technology and Research Authority (AOSTRA)	112	54	9
Alberta Oil Sands Technology and Research Authority—Bitumen and heavy oil	17	5	
Alberta Oil Sands Technology and Research Authority—Oil Sands Demonstrations Phase II	188	125	
In support of the 10th World Coal Preparation Congress	23	23	
Expenditures not required for the current year			140
Geological surveys			
Sudbury, Timmins, Algoma Mineral Program	100	63	687
Expenditures not required for the current year			123
Earth physics			
Expenditures not required for the current year			22
Remote sensing			
European Space Agency	4,100	4,100	1,399

Grants and Contributions—*Concluded*
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Surveying and mapping			
Expenditures not required for the current year			53
Program management and support			
Contributions to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral resource related issues	159	114	
Contribution to the National Science Foundation—USA	130	130	
	6,906	*6,513*	*2,524*
	8,621	***8,215***	***4,061***
	6,087,200	5,898,846	4,372,497
ATOMIC ENERGY CONTROL BOARD			
Grants			
Administration of atomic energy control regulations			
Grants to support non-profit organizations which are furthering the development of nuclear safety standards	10	8	6
Canadian Institute for Radiation Safety	50	50	
	60	*58*	*6*
Contributions			
Administration of atomic energy control regulations			
Contributions in the form of post-graduate scholarships to assist in recruiting persons for scientific posts	24	4	16
Contributions to the International Atomic Energy Agency; to be used to maintain the Cost-Free Manpower Assistance Program and to procure the related goods and services for the Canadian Support Program for the International Atomic Energy Agency safeguards	446	363	259
Contributions to the Ontario Ministry of Labour in support for work on ground stability and emergency preparedness in Ontario mines	20	19	
	490	*386*	*275*
	550	***444***	***281***
Total	6,087,750	5,899,290	4,372,778

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration Program	Energy		Minerals and Earth Sciences Program	Subtotal	Atomic Energy Control Board	Atomic Energy of Canada Limited	National Energy Board	Petro-Canada	Petro-Canada International Assistance Corporation	Total
		Program	Environmental Studies Revolving Fund								
(1) Salaries and wages	18,155	55,342	150	115,713	189,360	12,240		18,306			219,906
	17,075	**54,944**	**150**	**113,729**	**185,898**	**11,064**		**17,370**			**214,332**
	14,731	*50,224*	*83*	*107,242*	*172,280*	*10,156*		*16,827*			*199,263*
(1) Other personnel costs	2,730	8,361		17,501	28,592	1,900		2,743			33,235
	2,762	**4,598**		**17,242**	**24,602**	**1,875**		**2,743**			**29,220**
	2,041	*4,655*		*16,011*	*22,707*	*1,635*		*2,658*			*27,000*
(2) Transportation and communications	1,962	10,394	29	11,307	23,692	1,603		1,509			26,804
	1,677	**7,057**	**29**	**12,548**	**21,311**	**1,343**		**1,243**			**23,897**
	1,510	*6,683*	*19*	*10,502*	*18,714*	*1,283*		*1,281*			*21,278*
(3) Information	192	10,060	3	3,283	13,538	117		249			13,904
	330	**7,285**	**3**	**2,640**	**10,258**	**90**		**227**			**10,575**
	166	*6,246*	*1*	*1,861*	*8,274*	*88*		*59*			*8,421*
(4) Professional and special services	6,327	69,129	16	77,622	153,094	6,117		1,240			160,451
	4,907	**52,836**	**16**	**64,235**	**121,994**	**4,943**		**1,027**			**127,964**
	4,386	*48,082*		*47,623*	*100,091*	*4,476*		*877*			*105,444*
(5) Rentals	3,742	1,877		9,155	14,774	168		485			15,427
	2,775	**1,169**		**7,738**	**11,682**	**133**		**421**			**12,236**
	2,077	*1,397*		*7,652*	*11,126*	*64*		*268*			*11,458*
(6) Purchased repair and upkeep	2,505	414		7,474	10,393	112		421			10,926
	1,877	**117**		**6,282**	**8,276**	**88**		**389**			**8,753**
	1,908	*110*		*3,745*	*5,763*	*116*		*99*			*5,978*
(7) Utilities, materials and supplies	1,904	2,416		13,334	17,654	300		405			18,359
	1,075	**1,131**		**16,326**	**18,532**	**251**		**376**			**19,159**
	839	*1,447*		*13,753*	*16,039*	*238*		*350*			*16,627*
(8) Construction and acquisition of land, buildings and works				6,595	6,595						6,595
				5,837	**5,837**						**5,837**
				383	*383*						*383*
(9) Construction and acquisition of machinery and equipment	442	966		37,301	38,709	245		266			39,220
	2,298	**1,701**		**34,791**	**38,790**	**221**		**247**			**39,258**
	772	*838*		*33,241*	*34,851*	*318*		*300*			*35,469*
(10) Grants, contributions and other transfer payments		6,076,718	1,861	8,621	6,087,200	550					6,087,750
		5,888,770	**1,861**	**8,215**	**5,898,846**	**444**					**5,899,290**
	72	*4,367,872*	*492*	*4,061*	*4,372,497*	*281*					*4,372,778*
(12) All other expenditures	39	984	3,664	248	4,935	2	332,077		35,245	60,500	432,759
	7	**1,017**		**189**	**1,213**	**1**	**325,536**		**17,040**	**60,500**	**404,290**
	3	*105*		*151*	*259*	*2*	*336,317*		*11,800*	*65,000*	*413,378*
(1-12) Total	37,998	6,236,661	5,723	308,154	6,588,536	23,354	332,077	25,624	35,245	60,500	7,065,336
	34,783	**6,020,625**	**2,059**	**289,772**	**6,347,239**	**20,453**	**325,536**	**24,043**	**17,040**	**60,500**	**6,794,811**
	28,505	*4,487,659*	*595*	*246,225*	*4,762,984*	*18,657*	*336,317*	*22,719*	*11,800*	*65,000*	*5,217,477*
(13) *Less:* revenues credited to the vote	9,364	2,207,917	3,697		2,220,978						2,220,978
	7,811	**2,207,917**	**3,697**		**2,219,425**						**2,219,425**
	7,098	*1,750,143*	*2,621*		*1,759,862*						*1,759,862*
Total net expenditures	28,634	4,028,744	2,026	308,154	4,367,558	23,354	332,077	25,624	35,245	60,500	4,844,358
	26,972	**3,812,708**	**(1,638)**	**289,772**	**4,127,814**	**20,453**	**325,536**	**24,043**	**17,040**	**60,500**	**4,575,386**
	21,407	*2,737,516*	*(2,026)*	*246,225*	*3,003,122*	*18,657*	*336,317*	*22,719*	*11,800*	*65,000*	*3,457,615*

Amounts in roman type are 1984-85 appropriations.
Amounts in bold face type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

DEPARTMENT

Summary

	1984-85	1983-84
	$	$
Tax Revenue—		
Canadian Ownership special charge	*850,158,903*	*804,893,460*
Non-Tax Revenue—		
Return on investments	97,174,534	58,054,595
Refunds of previous years' expenditure	138,265,884	84,069,592
Services and service fees	1,197,941	1,140,722
Privileges, licences and permits	4,094,273	6,333,680
Proceeds from sales	4,000,966	3,963,917
Other non-tax revenue	13,755,980	11,345,689
	258,489,578	*164,908,195*
Total	1,108,648,481	969,801,655

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
All other—		
Atomic Energy of Canada Limited—Interest	81,581,084	
Other—		
Provincial and territorial governments—		
Regional electrical interconnections—		
Interest—		
Nova Scotia	321,193	
Prince Edward Island	859,403	
Manitoba	11,786,751	
Miscellaneous—		
Hydro Quebec Research Institute—Interest	2,625,145	
Other accounts—		
Sundries	958	
		97,174,534
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	58,166,776	
Adjustment to prior year's Payables at Year End (PAYE)	80,099,108	
		138,265,884
Services and service fees:		
Assays and analysis	309,444	
Treatment of metal	22,891	
Other services	200,933	
Sensor line miles	87,694	
Photocopying	14,328	
Landsat products	561,186	
Sundries	1,465	
		1,197,941
Privileges, licences and permits:		
Public lands—Oil and gas royalties	3,832,334	
Public lands—Other revenues	123,545	
Licences and permits	59,044	
Inspection and examination fees	75,970	
Fines and penalties	2,560	
Sundries	820	
		4,094,273
Proceeds from sales:		
Survey data, gazetteers, etc	66,307	
Books and publications	60,219	
Charts, maps and plans	2,918,877	
Photostats and prints	5,692	
Rock and mineral sets	129,466	
Cartographic information	28,527	
Air photos and prints	780,634	
Sundries	11,244	
		4,000,966
Other non-tax revenue:		
Pay parking	1,413	
Rental of residential building	102,376	
Rental of non-residential building, works	30,627	
Miscellaneous revenue	13,621,564	
		13,755,980

ATOMIC ENERGY CONTROL BOARD

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	36,876	31,847
Services and service fees	5,530	60
Other non-tax revenue	27,381	46,455
Total	69,787	78,362

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	20,518	
Adjustment to prior year's Payables at Year End (PAYE)	16,358	
		36,876
Services and service fees:		
Fines and penalties	5,300	
Access to information	230	
		5,530
Other non-tax revenue:		
Recoveries of statutory employee benefits	19,390	
Orientation centre administration charges	7,880	
Premium or discount on exchange	25	
Sundries	86	
		27,381

NATIONAL ENERGY BOARD

Summary

	1984-85	1983-84
	$	$
Tax Revenue—		
Oil export charges	*407,784,683*	*214,827,662*
Non-Tax Revenue—		
Refund of previous years' expenditure	20,558	10,333
Services and service fees	447,580	489,781
Proceeds from sales	4,539	3,672
Other non-tax revenue	7,515	454
	480,192	*504,240*
Total	408,264,875	215,331,902

Details

	1984-85	
	$	$
Tax Revenue—		
Oil export charges	828,645,177	
Less: remissions/exemptions/reductions granted by Order-in-Council	107,642,535	
remissions/exemptions/reductions pending Order-in-Council	43,801,648	
payments made to producing provinces	268,786,391	
refund of overpayments	629,920	
		407,784,683
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	15,362	
Adjustment to prior year's Payables at Year End (PAYE)	5,196	
		20,558
Services and service fees:		
Recovery of costs in accordance with the National Energy Board Act		447,580

Appendix 1

Atomic Energy Control Board

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND
THE HONOURABLE PAT CARNEY, P.C., M.P.,
MINISTER RESPONSIBLE FOR THE ATOMIC ENERGY CONTROL BOARD

I have examined the statements of expenditure and receipts, and sources of funds of the Atomic Energy Control Board for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the expenditure and receipts, and sources of funds of the Atomic Energy Control Board for the year ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the financial statements.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 28, 1985

STATEMENT OF EXPENDITURE AND RECEIPTS FOR THE YEAR ENDED MARCH 31, 1985

	1985 $	1984 $ (Note 6)
Expenditure		
Operating		
Salaries and employee benefits	13,163,887	11,953,941
Professional and special services		
Administration of regulations	3,196,903	2,302,755
Safeguards support program	1,785,626	2,211,032
Rental of facilities and equipment	1,668,800	1,187,378
Travel and relocation	965,506	913,626
Other transportation and communications	377,971	369,762
Utilities, materials and supplies	251,451	237,640
Information	89,750	87,768
Purchased repair and upkeep	88,381	115,856
Miscellaneous	635	1,699
	21,588,910	19,381,457
Capital		
Electronic data processing equipment	89,259	71,474
Other office equipment	62,224	83,614
Laboratory equipment	40,125	110,229
Vehicles	29,845	53,266
	221,453	318,583
Grants and contributions		
Safeguards support program	363,011	259,180
Other	80,619	22,000
	443,630	281,180
Total expenditure	22,253,993	19,981,220
Receipts		
Refunds of previous years' expenditures	36,876	31,847
Other receipts	19,501	34,208
Services and service fees	13,410	12,307
Total revenue	69,787	78,362

Approved by:

P. HAMEL
Secretary

R. BLACKBURN
Senior Financial Officer

STATEMENT OF SOURCES OF FUNDS FOR THE YEAR ENDED MARCH 31, 1985

	1985 $	1984 $ (Note 6)
Funds provided by:		
Parliamentary appropriations		
Energy, Mines and Resources—Vote 45	18,584,000	18,342,000
Vote 45b	2,488,500	
Vote 45c	456,000	
Treasury Board—Vote 5		375,000
Parliamentary appropriations available	21,528,500	18,717,000
Lapsed funds	2,900,544	1,567,395
Parliamentary appropriations used	18,627,956	17,149,605
Statutory appropriations—Contributions to employee benefit plans	1,833,000	1,507,000
Total appropriations used	20,460,956	18,656,605
Services provided without charge by other Government departments	1,793,037	1,324,615
	22,253,993	19,981,220

Appendix 1—*Concluded*
Atomic Energy Control Board—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and objective

The Atomic Energy Control Board (AECB) was established in 1946 by the Atomic Energy Control Act. It is a departmental corporation named in Schedule B to the Financial Administration Act and currently reports to Parliament through the Minister of Energy, Mines and Resources.

The objective of the AECB is to control atomic energy in the interests of health and safety and national security. The AECB achieves this objective by providing through its atomic energy control program, the control of the development, application and use of, atomic energy in Canada and by participating on behalf of Canada in international measures of control.

The AECB is also responsible for the administration of the Nuclear Liability Act, including the designation of nuclear installations and the prescription of basic insurance to be carried by the operators of such nuclear installations (see Note 3).

2. Accounting policies

Operating expenditure includes the cost of work performed, goods received or services rendered prior to April 1.

Capital costs are charged to expenditure in the year of acquisition.

Grants and contributions are charged to expenditure when disbursed.

Employee termination benefits and vacation pay are charged to expenditure when disbursed.

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

Expenditure includes amounts for services provided without charge by other Government departments.

Receipts are deposited to the Consolidated Revenue Fund and recorded as non-tax revenue of the Government of Canada when received, and do not reduce the appropriations voted to or expenditure of the AECB.

3. Administration of the Nuclear Liability Reinsurance Account

The Atomic Energy Control Board administers on behalf of the Government of Canada the Nuclear Liability Act. The Act requires operators of nuclear installations to carry basic insurance in an amount prescribed by the AECB and supplementary insurance such that the total of the two categories of insurance equals $75 million for each installation. As empowered by the Act, the responsible Minister on October 1, 1976 entered into a reinsurance agreement with a private insurance consortium, the Nuclear Insurance Association of Canada (NIAC), to provide supplementary insurance coverage for sixteen nuclear installations. Premiums for supplementary insurance are received by the AECB from NIAC on behalf of the operators of nuclear installations, and are credited to the Nuclear Liability Reinsurance Account. This account, which was created under Section 17 of the Act, forms part of the Consolidated Revenue Fund. Any amounts payable pursuant to a reinsurance agreement are charged to the Account. There have been no payments out of the Nuclear Liability Reinsurance Account since its creation.

The balance of the Nuclear Liability Reinsurance Account as at March 31, 1985 is $528,342 (1984—$526,682). Supplementary insurance coverage outstanding as at March 31, 1985 is $699,371,658 (1984—$699,373,318).

4. Accounts payable and accrued liabilities

The amounts of accounts payable and accrued liabilities as at March 31, 1985 are as follows:

	$
(a) Accounts payable	
Suppliers accounts	1,537,569
Contractors holdbacks	54,979
	1,592,548
Accrued salaries	212,124
	1,804,672

The costs represented by the accounts payable and accrued salaries are reflected in the statement of expenditure and receipts.

	$
(b) Other accrued liabilities	
Vacation pay	761,131
Employee termination benefits	1,099,172
	1,860,303

The costs associated with other accrued liabilities are not included in the statement of expenditure and receipts. These costs are recognized only when paid (see Note 2).

The accrued vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The accrued employee termination benefits are calculated on the basis of one half week's pay for each complete year of continuous service to a maximum of 13 weeks' pay.

5. Related party transactions

AECB administers a special program jointly with Atomic Energy of Canada Limited (AECL) for research and development in support of the safeguards program of the International Atomic Energy Agency. For the year, payments of $1,785,000 (1984—$2,200,000) were made to AECL under this program.

On the statement of expenditure and receipts, expenditures are net of $205,752 and receipts include $27,270 for services provided by the AECB's Orientation Centre to the Department of External Affairs and AECL. The total received in 1985 was $233,022 (1984—$359,179).

6. Comparative figures

The comparative figures for the year ended March 31, 1984 are based on financial information used in preparing the Public Accounts of Canada for that same year. The Auditor General of Canada, in his capacity as auditor of the accounts of Canada, has examined the financial information on which the comparative figures are based to the extent that he considered necessary in the circumstances.

7. Restatement of prior year figures

For comparative purposes, some 1983-84 figures have been restated to conform with the 1984-85 presentation.

8. Contingent liability

At March 31, 1985, the AECB was a defendant in lawsuits amounting to $14,450,000. The lawsuits are seeking damages for breach of statutory duties related to radioactively contaminated soil. Any settlement resulting from the resolution of these actions will be paid from the Consolidated Revenue Fund.

Appendix 2

Environmental Studies Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Environmental Studies Revolving Fund (EMR) in accordance with Treasury Board policy, the reporting requirements of the Receiver General for Canada and the stated accounting policies set out in Note 2.

The Department develops and disseminates financial management and accounting policies and the Fund is maintained under a system of internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

The financial information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports.

Approved by:

R.O. SORENSON
Director General, Financial Management Branch
(Senior full-time financial officer)

S. MENSFORTH
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

M.E. TASCHEREAU
Administrator, Canada Oil and Gas Lands Administration

August 16, 1985

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Excess of levies over expenses for the year	(800)	1,948		1,699
Operating sources	(800)	1,948		1,699
Working capital change (excluding Fund's accumulated net authority)		(310)		327
Authority provided	(800)	1,638		2,026

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Fund's accumulated net authority	3,664,118	2,025,855
	3,664,118	2,025,855

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities—Outside parties	17,184	327,000
UNEXPENDED LEVIES	3,646,934	1,698,855
	3,664,118	2,025,855

The accompanying notes are an integral part of the financial statements.

Appendix 2—*Concluded*

Environmental Studies Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985									1984
	Regions									
	Queen Charlotte	Vancouver Island	Hudson Bay	Labrador NE Nfld	Grand Banks	Gulf of St. Lawrence	Scotian Shelf	Unallocated	Total	Total
	$	$	$	$	$	$	$	$	$	$
Levies—Oil and gas lands interest owners	465,231	81,046		261,623	1,728,269	316,163	583,476	261,070	3,696,878	2,620,682
Operating expenses										
Environmental and social studies	233,605	15,718	95,765	415,803	238,964	69,954	439,075	42,134	1,551,018	818,495
Salaries and employee benefits	20,981	1,499	8,992	49,454	25,476	5,994	37,465		149,861	83,241
Travel and accommodation	4,061	290	1,740	9,571	5,529	1,160	7,251		29,602	19,376
Professional services	2,218	158	950	5,227	3,126	634	3,960		16,273	715
Information	268	19	115	631	325	77	478		1,913	
Materials and supplies	18	1	8	44	23	5	33		132	
	261,151	17,685	107,570	480,730	273,443	77,824	488,262	42,134	1,748,799	921,827
Excess of levies over expenses	204,080	63,361	(107,570)	(219,107)	1,454,826	238,339	95,214	218,936	1,948,079	1,698,855

STATEMENT OF UNEXPENDED LEVIES
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year	1,698,855	
Excess of levies over expenses for the year	1,948,079	1,698,855
Balance, end of year	3,646,934	1,698,855

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of working capital		
Excess of levies over expenses for the year	1,948,079	1,698,855
Increase in working capital	1,948,079	1,698,855
Working capital, beginning of year	1,698,855	
Working capital, end of year	3,646,934	1,698,855
Changes in working capital components:		
Fund's accumulated net authority	1,638,263	2,025,855
Decrease (increase) in accounts payable and accrued liabilities	309,816	(327,000)
	1,948,079	1,698,855

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the Authority of Section 49 of the Canada Oil and Gas Act, which was proclaimed in March 1982. The terms and conditions of the Fund were approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies, which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands. Payments in the form of levies are made into the Fund by interest owners based on a rate fixed by the Minister; payments are made from the Fund to parties carrying out such environmental and social studies as directed by the Minister. The total amount on deposit in the Fund shall not, at any time, exceed $15,000,000.

2. Significant accounting policy

Levies and expenses

Levies are recorded at the time of billing to the interest owners. Expenses are recorded on the accrual basis of accounting; therefore, they include estimated amounts for study costs incurred, but not invoiced before year end.

3. Contractual obligations

At March 31, 1985, there existed $1,923,371 in contractual obligations for studies which will become expenses of the Fund as they are performed.

Appendix 3

National Energy Board—Exemptions or reductions of oil export charges

Note: This statement provides details for all exemptions or reductions of oil export charges of $1,000 or over. This information is required by Section 12(2) of the Energy Administration Act.

Order exempting from export charges the exportation from Canada of oil other than oil products on condition that an equivalent volume of such oil is returned to Canada. PC 1976-359 dated February 18, 1976 and amending PC 1976-3091 dated December 16, 1976, PC 1977-2946 dated October 20, 1977 and PC 1979-1117 dated April 4, 1979:

	$
Imperial Oil Ltd/Gladieux Refining	633,308
Petro-Canada Products/Superior	1,837,165
Shell Canada Ltd/Continental Oil Co	9,145,936
Shell Canada Ltd/Shell Oil Co	5,404,314
Sunoco Inc/Sun Refining	4,979,058
Texaco Canada/Texaco	13,518,993
	35,518,774

Order reducing charges imposed on certain oil, other than oil products, exported from Canada. PC 1983-361 dated February 10, 1983 as amended by PC 1983-3920 dated December 8, 1983, PC 1984-2989 dated August 31, 1984 and PC 1984-3606 dated November 8, 1984:

Petro-Canada Products Inc	82,276
Texaco Canada Inc	13,381,719
Ultramar Canada Inc	18,456,269
	31,920,264

Order exempting from export charges the exportation from Canada of certain oil products to the extent that equivalent volumes of such oil products are returning to Canada. PC 1977-308 dated February 10, 1977 as amended by PC 1977-2184 dated July 28, 1977:

Sunoco Inc	422,187

Order exempting from export charges the exportation from Canada of oil to be used for experimental or testing purposes. PC 1977-2183 dated July 28, 1977:

Husky Oil Operations Ltd	3,768
Imperial Oil Limited	1,157
Remissions of less than $1,000	231
	5,156

Order reducing charges imposed on certain volume of heavy fuel oil exported from Canada during the period July 1, 1983 to April 15, 1984. PC 1983-4055 dated December 22, 1983:

Sunoco Inc	1,536,598

Order exempting from exporting charges a certain volume of middle distillate exported by Olco Oil during the period commencing on October 1, 1983 and ending on December 31, 1983. PC 1984-750 dated March 8, 1984:

Olco Oil	732,566

Order reducing charges imposed on certain volume of heavy fuel oil exported from Canada by Sunoco Inc. PC 1984-2644 dated July 25, 1984:

Sunoco Inc	6,136,280

Order reducing charges imposed on certain oil, other than oil products, exported from Canada in August, 1984. PC 1984-2991 dated August 31, 1984:

	$
Amoco Canada Company Ltd	57,268
Imperial Oil Limited	6,772
Koch Oil Company Ltd	168,579
Mobil Oil Canada	41,042
Mont Resources	1,468
Petro-Canada Limited	807,254
Shell Canada Limited	225,874
Sunoco Inc	286,759
Texaco Canada Limited	207,618
Ultramar Canada Inc	699,884
	2,502,518

Order exempting from export charges or reducing the export charges on certain exports of oil other than oil products. PC 1984-3889 dated December 6, 1984:

Remission of less than $1,000	559
Shell Canada/Cenex	207,896
	208,455

Order reducing charges imposed on certain oil, other than oil products, exported from Canada in November, 1984. PC 1984-3989 dated December 13, 1984:

Dome Petroleum Limited	527,054
Imperial Oil Limited	115,134
Mobil Oil Canada Ltd	525,373
Mont Resources Limited	1,469
Northridge Petroleum Market	989,341
Petro-Canada Products Inc	2,413,159
Petrosar Limited	1,046,045
Shell Canada Limited	632,537
Sunoco Inc	351,061
Ultramar Canada Inc	1,167,683
	7,768,856

Order reducing charges on oil, other than oil products, exported from Canada in January, 1985. PC 1985-883 dated March 21, 1985:

Amoco Company of Canada Ltd	763,082
Dome Petroleum Limited	1,592,278
Imperial Oil Limited	9,466
Koch Oil Company Ltd	4,836,628
Mobil Oil Canada Ltd	2,819,471
Mont Resources Limited	1,289
Murphy Oil Company Ltd	793,353
Northridge Petroleum Market	282,329
Pancanadian Petroleum Inc	652,095
Petro-Canada Products Inc	1,493,251
Shell Canada Limited	660,323
Ultramar Canada Inc	352,621
Union Oil Co of Canada Ltd	416,625
	14,672,811
Total	101,424,465

SECTION 7

1984-85
PUBLIC ACCOUNTS

Environment

Department
National Battlefields Commission

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ENVIRONMENT

Department

Objectives

ADMINISTRATION PROGRAM[1]

—To provide policy direction, management and services to the Department and to provide for environmental assessment review.

ENVIRONMENTAL SERVICES PROGRAM[1]

—To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the forest, wildlife and inland water resources of the nation.

PARKS CANADA PROGRAM

—To acquire and develop representative areas of the country, for use by the public consistent with the preservation of such areas in their natural state; to preserve, restore and operate sites, structures and travel routes of importance to Canadian history.

National Battlefields Commission[2]

Objective

—The mandate of the Commission was originally to establish, as national park, the historical battlefields at Quebec. Nevertheless, the objective of the Commission is now to operate the National Battlefields Park at Quebec in order to meet the actual needs; it should be animated, useful and able to expand as a dynamic entity in terms of its historical, cultural, recreational and natural vocation.

Thus, the Commission intends to enhance the historical aspect of the Park; to continue the process of upkeep, development, supervision, security and to operate the overall of its territory in terms of its vocation.

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[1] Part of the Administration and of the Environmental Services Programs was transferred to the Administration and to the Canadian Forestry Service Programs of the Department of Agriculture (PC 1984-3200 dated September 17, 1984).

[2] Formerly part of Vote 30 of Parks Canada Program.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures, the grants listed in the Estimates and contributions	$ 42,861,500
	1b	3,941,050
	Transfer from: TB Vote 10(1)	117,997
	TB Vote 30(1)	570,000
		47,490,547
	Less: transfer to Vote 1 (Agriculture) as authorized by Agriculture Vote 1b, Appropriation Act No. 2, 1984-85	1,764,000
Stat	Minister of the Environment—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	ENVIRONMENTAL SERVICES PROGRAM	
	Budgetary	
5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above boards at such remuneration as the boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	$ 340,783,000
	5b	12,431,700
	Transfer from TB Vote 10(1)	2,958,078
		356,172,778
	Less: transfer to Vote 36b (Agriculture) as authorized by Agriculture Vote 36b, Appropriation Act No. 2, 1984-85	32,795,186
10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	$ 70,210,000
	Less: transfer to Vote 37b (Agriculture) as authorized by Agriculture Vote 37b, Appropriation Act No. 2, 1984-85	26,914,197
15	The grants listed in the Estimates and contributions	$ 84,656,306
	15a	37,645,000
	15b	1
	15c	1
		122,301,308
	Less: transfer to Vote 38b (Agriculture) as authorized by Agriculture Vote 38b, Appropriation Act No. 2, 1984-85	44,894,720
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	PARKS CANADA PROGRAM	
	Budgetary	
20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	$ 183,283,000
	20b	6,078,000
	20c To authorize the transfer of $2,227,999 from Environment Vote 25, Appropriation Act No. 2, 1984-85, for the purposes of this Vote	1
	Transfer from: Vote 25	2,227,999
	TB Vote 10(1)	259,626
25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	$ 113,814,000
	25b	2,640,400
		116,454,400
	Less: transfer to Vote 20	2,227,999
30	Payments to the National Battlefields Commission for the purposes and subject to the provisions of an act respecting the National Battlefields at Quebec	$ 2,866,000
	Less: transfer to National Battlefields Commission	922,571
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Federal Court awards	
	Total program—Budgetary	
	Subtotal—Budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
45,726,547		45,726,547		45,726,547	44,366,132	1,360,415		40,392,441
40,500	1,183	41,683		41,683	41,683			40,975
3,990,000	609,000	4,599,000		4,599,000	4,599,000			4,216,000
	50	50		50	50			
49,757,047	***610,233***	***50,367,280***		***50,367,280***	***49,006,865***	***1,360,415***		***44,649,416***
323,377,592		323,377,592		323,377,592	314,963,713	8,413,879		289,398,137
43,295,803		43,295,803		43,295,803	40,579,169	2,716,634		32,656,788
77,406,588		77,406,588		77,406,588	71,653,603	5,752,985		52,371,586
28,071,000	4,278,000	32,349,000		32,349,000	32,349,000			30,354,000
	6,300	6,300		6,300	6,300			
472,150,983	***4,284,300***	***476,435,283***		***476,435,283***	***459,551,785***	***16,883,498***		***404,780,511***
191,848,626		191,848,626		191,848,626	188,465,047	3,383,579		177,232,099
114,226,401		114,226,401		114,226,401	100,387,602	13,838,799		114,474,869
1,943,429		1,943,429		1,943,429	1,943,429			2,727,000
16,304,000	2,484,700	18,788,700		18,788,700	18,788,700			17,840,000
	2,416	2,416		2,416	2,416			7,125
	61,241	61,241		61,241	61,241			
324,322,456	***2,548,357***	***326,870,813***		***326,870,813***	***309,648,435***	***17,222,378***		***312,281,093***
846,230,486	7,442,890	853,673,376		853,673,376	818,207,085	35,466,291		761,711,020

Use of Appropriations—*Concluded*

Vote	Program
NATIONAL BATTLEFIELDS COMMISSION	
	Budgetary
Transfer from Environment Vote 30	
	Total—Budgetary

[1] Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1984-85	49,007	211		3,728	963	53,487
	1983-84	44,649	279		3,550	774	48,694
ENVIRONMENTAL SERVICES	1984-85	459,552	8,711	13,521	19,001	5,501	488,864
	1983-84	404,781	10,168	12,878	18,095	4,487	430,073
PARKS CANADA	1984-85	309,648	21,879	3,138	7,088	5,160	303,155
	1983-84	312,281	20,496	2,989	7,404	4,376	306,554
	1984-85	818,207	30,801	16,659	29,817	11,624	845,506
	1983-84	761,711	30,943	15,867	29,049	9,637	785,321
NATIONAL BATTLEFIELDS COMMISSION	1984-85	814	253			2	563
	1983-84						
Total	1984-85	819,021	31,054	16,659	29,817	11,626	846,069
	1983-84	761,711	30,943	15,867	29,049	9,637	785,321

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
922,571		*922,571*		*922,571*	*814,388*	*108,183*		
847,153,057	7,442,890	854,595,947		854,595,947	819,021,473	35,574,474		761,711,020

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Administration	45,634	44,372	1,430	1,442	158	92	47,222	45,906
Federal Environmental Assessment Review Office	3,140	3,101	5				3,145	3,101
	48,774	47,473	1,435	1,442	158	92	50,367	49,007
Less: receipts credited to revenue		211						211
Add: accommodation provided without charge by Public Works	3,728	3,728					3,728	3,728
other services provided without charge by other departments	963	963					963	963
Total cost of program	53,465	51,953	1,435	1,442	158	92	55,058	53,487
ENVIRONMENTAL SERVICES PROGRAM								
Environmental protection	57,242	55,817	2,831	2,815	16,949	13,374	77,022	72,006
Atmospheric environment	187,592	182,965	24,494	22,804	1,234	1,206	213,320	206,975
Environmental conservation	105,444	102,500	12,537	11,482	34,195	32,045	152,176	146,027
Forestry	36,357	36,357	3,638	3,638	25,029	25,029	65,024	65,024
	386,635	377,639	43,500	40,739	77,407	71,654	507,542	490,032
Less: revenues credited to the vote	30,903	30,320	204	160			31,107	30,480
	355,732	347,319	43,296	40,579	77,407	71,654	476,435	459,552
Less: receipts credited to revenue	11,561	8,711					11,561	8,711
Add: accommodation provided without charge by this department	13,521	13,521					13,521	13,521
accommodation provided without charge by Public Works	19,001	19,001					19,001	19,001
other services provided without charge by other departments	5,501	5,501					5,501	5,501
Total cost of program	382,194	376,631	43,296	40,579	77,407	71,654	502,897	488,864
PARKS CANADA PROGRAM								
Administration	28,559	28,319	410	4,907			28,969	33,226
National parks	112,231	110,027	65,128	57,204	765	185	178,124	167,416
Historic parks and sites	44,845	44,725	25,457	18,372	472	441	70,774	63,538
Agreements for recreation and conservation	25,773	25,563	23,231	19,905			49,004	45,468
	211,408	208,634	114,226	100,388	1,237	626	326,871	309,648
Less: receipts credited to revenue	22,109	21,879					22,109	21,879
Add: accommodation provided without charge by this department	3,138	3,138					3,138	3,138
accommodation provided without charge by Public Works	7,775	7,088					7,775	7,088
other services provided without charge by other departments	5,216	5,160					5,216	5,160
Total cost of program	205,428	202,141	114,226	100,388	1,237	626	320,891	303,155
NATIONAL BATTLEFIELDS COMMISSION								
National Battlefields Commission	909	800	14	14			923	814
Less: receipts credited to revenue		253						253
Add: other services provided without charge by other departments		2						2
Total cost of program	909	549	14	14			923	563

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
ADMINISTRATION PROGRAM			
Grants			
Administration			
Canadian Association of Geographers	7	6	7
International Geographical Union	2		2
	9	*6*	*9*
Contributions			
Administration			
Contribution to the Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	146	84	86
Contribution to the New Employment Expansion and Development (NEED) Program	3	2	93
Expenditures not required for the current year			34
	149	*86*	*213*
	158	*92*	*222*
ENVIRONMENTAL SERVICES PROGRAM			
Grants			
Environmental protection			
Canadian National Committee of the International Association on Water Pollution Research	5	5	5
Atmospheric environment			
Meteorological research	479	474	384
Canadian Meteorological and Oceanographic Society	16	16	16
Economic Commission for Europe's Co-operative Program for monitoring and evaluation of the long range transport of pollutants	10	10	10
Environmental conservation			
Water resources research	250	250	250
Canadian Committee of the International Association on Water Pollution Research	2	2	2
Canadian Wildlife Federation	10	10	10
Canadian Nature Federation	10	10	10
Creston Valley Wildlife Management	75	75	75
Fur Institute of Canada	20	20	20
Wildlife Habitat Canada Foundation	2,000	2,000	1,000
Nature Conservancy of Canada	10	10	10
Expenditures not required for the current year			300
Forestry			
Canadian Forestry Association	50	50	50
Commonwealth Forestry Institute	11	11	10
Festival of Forestry	5	5	5
Grants to universities for specific forestry research projects	1,978	1,978	1,394
	4,931	*4,926*	*3,551*
Contributions			
Environmental protection			
Contributions to Toxicology Centre Guelph and Toronto	23	23	76
Contributions to Toxicology Centre Guelph and Toronto—Frozen allotment	1,310		
Contributions to organizations, community groups, businesses and individuals for projects under the Environment 2000 Program	14,890	13,306	
Contributions to the Organisation for Economic Co-operation and Development	46	40	31
November initiative—Frozen allotment	675		
Expenditures not required for the current year			444
Atmospheric environment			
Membership fee—World Meteorological Organization	622	622	593
Meteorological scholarships	80	66	62
Contribution for the New Employment Expansion and Development (NEED) Program	1		199
Contribution to Canadian universities in support of long range transport of airborne pollutants III	26	17	
Expenditures not required for the current year			11
Environmental conservation			
Contributions to the Province of Ontario under the Canada/Ontario Agreement respecting special recovery capital projects for Timmins and the regional municipalities of Sudbury and Niagara	7,800	7,800	1,700
Contributions to provinces towards other federal-provincial water resources projects	141		
Contributions to provinces for flood damage reduction studies and flood-risk mapping	1,330	1,310	2,871
Contributions to the Province of Quebec—Hydrometric Agreement	793	642	586
Contributions to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,200	1,169	1,189
Contribution to the Province of Quebec—James Bay Agreement	100	100	50
Contribution to the Province of Manitoba for mercury studies in the Churchill Nelson Diversion System	85	85	82
Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species	28	28	24
Contribution to the Province of Manitoba for Red River Ring Dyking	500	303	149
Contributions to the provinces for the Sewage Treatment Facilities Construction Program	10,000	9,990	10,216
Contribution to the Province of Quebec for Water Quality and Monitoring Agreement	197	189	168
Contribution to the Interjurisdictional Caribou Management Board	15	15	15
Contributions to provinces for implementation of water planning recommendations:			
Saskatchewan—Qu'Appelle Valley	400	149	344
Quebec—Montreal area flood control	1,600	1,251	
British Columbia—Fraser River flood control	4,000	3,150	4,350

Grants and Contributions—*Concluded*
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Contribution to co-operating associations	10	10	
Contribution to the New Employment Expansion and Development (NEED) Program	274	251	3,118
Contribution to the Fur Institute of Canada	395	395	100
Contribution to the Canada/Saskatchewan granular activated carbon water treatment system	2,000	1,992	
Contribution to water purification system, town of Channel, Port-aux-Basques, Nfld	180	180	
Contribution to the provinces for waterfowl crop depredation	770	660	598
Expenditures not required for the current year			236
Forestry			
Forest Engineering Research Institute of Canada	679	679	587
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	6,347	6,347	8,675
Contribution for the Maritime Forest Ranger School	41	41	
Contribution to the New Employment Expansion and Development (NEED) Program	48	48	1,053
Contributions to organizations, community groups, businesses and individuals for projects under the Environment 2000 Program	15,870	15,870	
Expenditures not required for the current year			11,263
	72,476	*66,728*	*48,820*
	77,407	*71,654*	*52,371*
PARKS CANADA PROGRAM			
Grants			
National parks			
In aid of the development of the International Peace Garden in Manitoba	30	30	30
National and Provincial Parks Association of Canada	15	15	15
	45	*45*	*45*
Contributions			
Administration			
Expenditures not required for the current year			31
National parks			
Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the Conference	13	13	12
International Union for Conservation of Nature and Natural Resources	90	90	75
Contributions to the Province of Saskatchewan for oil and gas exploration in the proposed Grasslands National Park	549		15
Contribution to the National and Provincial Parks Association of Canada towards the cost of a National Park's Poster	2	2	5
Contribution to the Jasper Townsite Committee	16	13	9
Contribution to the Interagency Forest Fire Centre	50	22	17
Expenditures not required for the current year			1,903
Historic parks and sites			
Canadian contribution to World Heritage Fund	80	67	79
Contributions to co-operating associations of Parks Canada activities	250	250	250
Contribution to the International Centre for the Study of the Preservation and Restoration of Cultural Property	77	69	33
Contribution for the requisition and restoration of Treatler House	25	15	300
Contribution to the International Council on Monuments and Sites	40	40	
Expenditures not required for the current year			874
Agreements for recreation and conservation			
Expenditures not required for the current year			107
	1,192	*581*	*3,710*
	1,237	*626*	*3,755*
Total	78,802	72,372	56,348

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration Program	Environmental Services Program	Parks Canada Program	Subtotal	National Battlefields Commission	Total
(1) Salaries and wages	31,239	202,093	139,015	372,347	585	372,932
	30,296	**202,036**	**137,938**	**370,270**	**506**	**370,776**
	27,310	*189,709*	*129,712*	*346,731*		*346,731*
(1) Other personnel costs	4,693	36,673	20,842	62,208		62,208
	4,836	**34,492**	**20,557**	**59,885**		**59,885**
	4,377	*33,414*	*19,646*	*57,437*		*57,437*
(2) Transportation and communications	4,329	36,397	10,802	51,528	16	51,544
	3,786	**32,285**	**11,502**	**47,573**	**16**	**47,589**
	3,831	*29,009*	*10,618*	*43,458*		*43,458*
(3) Information	780	3,193	3,679	7,652	4	7,656
	1,347	**4,234**	**7,414**	**12,995**	**4**	**12,999**
	841	*3,262*	*3,446*	*7,549*		*7,549*
(4) Professional and special services	5,233	48,735	26,174	80,142	154	80,296
	4,815	**48,913**	**34,350**	**88,078**	**154**	**88,232**
	5,495	*43,265*	*33,328*	*82,088*		*82,088*
(5) Rentals	791	26,312	7,297	34,400	1	34,401
	750	**25,601**	**5,565**	**31,916**	**1**	**31,917**
	742	*21,538*	*4,014*	*26,294*		*26,294*
(6) Purchased repair and upkeep	242	7,439	21,244	28,925	36	28,961
	494	**7,793**	**14,704**	**22,991**	**29**	**23,020**
	390	*7,464*	*15,386*	*23,240*		*23,240*
(7) Utilities, materials and supplies	1,461	25,984	28,153	55,598	113	55,711
	1,142	**23,803**	**27,442**	**52,387**	**90**	**52,477**
	901	*21,668*	*24,134*	*46,703*		*46,703*
(8) Construction and acquisition of land, buildings and works		15,622	55,141	70,763		70,763
		12,276	**36,592**	**48,868**		**48,868**
		6,112	*53,484*	*59,596*		*59,596*
(9) Construction and acquisition of machinery and equipment	1,435	26,773	9,531	37,739	14	37,753
	1,442	**26,250**	**9,745**	**37,437**	**14**	**37,451**
	516	*23,071*	*8,775*	*32,362*		*32,362*
(10) Grants, contributions and other transfer payments	158	77,407	1,237	78,802		78,802
	92	**71,654**	**626**	**72,372**		**72,372**
	222	*52,371*	*3,755*	*56,348*		*56,348*
(12) All other expenditures	6	914	3,756	4,676		4,676
	7	**695**	**3,213**	**3,915**		**3,915**
	24	*930*	*5,983*	*6,937*		*6,937*
(1-12) Total	50,367	507,542	326,871	884,780	923	885,703
	49,007	**490,032**	**309,648**	**848,687**	**814**	**849,501**
	44,649	*431,813*	*312,281*	*788,743*		*788,743*
(13) *Less:* revenues credited to the vote		31,107		31,107		31,107
		30,480		**30,480**		**30,480**
		27,032		*27,032*		*27,032*
Total net expenditures	50,367	476,435	326,871	853,673	923	854,596
	49,007	**459,552**	**309,648**	**818,207**	**814**	**819,021**
	44,649	*404,781*	*312,281*	*761,711*		*761,711*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

DEPARTMENT

	1984-85 $	1983-84 $
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,765,478	1,318,860
Services and service fees	9,048,479	8,634,941
Privileges, licences and permits	13,471,533	14,168,718
Proceeds from sales	1,967,750	1,788,579
Other non-tax revenue	4,547,493	5,032,087
Total	30,800,733	30,943,185

	1984-85 $	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Reimbursement of operating and maintenance expenditures	627,417	
Reimbursement of capital expenditures	88,229	
Sundries	110,271	
Adjustment to prior year's Payables at Year End (PAYE)	939,561	
		1,765,478
Services and service fees:		
Government publications, maps and charts	12,518	
Special meteorological data	571,551	
Controlled bird hunting permits	743,243	
Fines and penalties	34,664	
Park entrance fees	3,001,729	
Hydrometric recoveries	3,878,164	
Other water-related recoveries	377,591	
Other services	307,435	
Sundries	121,584	
		9,048,479
Privileges, licences and permits:		
Rental of land	5,819,467	
Rental of land adjacent to canals	502,167	
Rental of buildings	16,207	
Living accommodations	1,517,633	
General licences	224,944	
Fishing licences	289,070	
Business licences	63,739	
Taxidermist and aviculture licences	31,965	
Bird hunting permits	418,076	
Haying and grazing permits	15,240	
Camping and trailer permits	4,100,617	
Lockage permits	239,819	
Docking permits	162,343	
Timber permits	1,239	
Other licences and permits	69,007	
		13,471,533
Proceeds from sales:		
Publications, maps and charts	247,824	
Revenues from public utility services	1,349,419	
Special meteorological data	167,511	
Sundries	202,996	
		1,967,750
Other non-tax revenue:		
Living accommodations	650,044	
Concessions	1,767,320	
Swimming revenues	1,142,321	
Golf revenues	282,122	
Meals	31,224	
Commissions	32,014	
Sundries	642,448	
		4,547,493

NATIONAL BATTLEFIELDS COMMISSION

	1984-85 $	1983-84 $
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	73,059	
Other non-tax revenue	180,092	
Total	253,151	

Appendix

The National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. Management is reponsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control.

This statement of operations was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period except as described in Note 3 to the statement. Some of the information included in the financial statement is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and that the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Auditor General performed an audit on the financial statements for the 7 months ended March 31, 1985 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

LÉON TASCHEREAU
Secretary

FERNAND TREMBLAY
Chairman

AUDITOR'S REPORT

THE HONOURABLE SUZANNE BLAIS-GRENIER, P.C., M.P.
MINISTER OF THE ENVIRONMENT

I have examined the statement of operations of The National Battlefields Commission for the seven months ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the financial statement presents fairly the results of the operations of the Commission for the seven months ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the financial statement.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 28, 1985

STATEMENT OF OPERATIONS FOR THE SEVEN MONTHS ENDED MARCH 31, 1985

	7 months ended March 31, 1985	5 months ended August 31, 1984
		(Note 3)
	$	$
Expenditures		
Operations		
Salaries and benefits	406,850	538,940
Professional services	141,989	108,836
Utilities, materials and supplies	94,313	52,362
Maintenance	40,632	56,236
Transportation and communications	15,709	27,850
Fixed assets	14,294	95,268
Information	4,902	8,883
Termination benefits	1,879	2,252
Grants in lieu of real estate taxes		964,776
	720,568	1,855,403
Administration		
Salaries and benefits	98,045	53,894
Professional services	34,111	34,132
Accounting services provided without charge by a Government department	1,800	
	133,956	88,026
Total expenditures	854,524	1,943,429
Receipts		
Interest	23,149	26,812
Fines and penalties	15,205	41,293
Miscellaneous	8,499	5,854
	46,853	73,959
Net cost of operations	807,671	1,869,470
Reconciliation to use of appropriation:		
Total expenditures	854,524	1,943,429
Less: services provided without charge	1,800	
expenditures financed from prior years' funds	38,336	
	40,136	
Use of appropriation	814,388	1,943,429

Approved by Management:

LÉON TASCHEREAU
Secretary

Approved by the Commission:

FERNAND TREMBLAY
Chairman

Appendix—*Continued*

The National Battlefields Commission—*Continued*

NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1985

1. Authority and objectives

The Commission was established in 1908 under an Act respecting The National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

Since September 1, 1984, the Commission is a departmental corporation named in Schedule B to the Financial Administration Act whereas previously it was named in Schedule C to the Act as a Crown corporation.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the following accounting policies:

(a) Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are accounted for when paid.

(b) Acquisitions of fixed assets, supplies and small tools are charged to expenditures.

(c) Expenditures include estimated amounts for services provided without charge by Government departments.

(d) Receipts are recorded on a cash basis.

(e) Contributions to the superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. This contribution represents the total liability of the Commission under the plan.

3. Change in accounting policies

The change in the status of the Commission under the Financial Administration Act, described in Note 1, has led it to adopt, effective September 1, 1984, revised accounting policies similar to those used for the preparation of the Accounts of Canada which meet the reporting requirements of the Receiver General for Canada.

The amounts for the five months ended August 31, 1984 have been restated, for comparative purposes, in accordance with the revised accounting policies. This restatement has resulted in increasing the net cost of operations for that period by $624,657, as follows:

		$
Net cost of operations per financial statements as at August 31, 1984		1,243,405
Add:	prepaid grants in lieu of real estate taxes	562,786
	net additions to fixed assets	95,268
	increase in accrued interest	8,586
	increase in inventories of supplies	3,699
		1,913,744
Deduct:	loss on disposal of fixed assets	16,932
	decrease in accrued fines and penalties	14,035
	increase in the provision for employee termination benefits	7,453
	collection of an account receivable	5,854
		44,274
Net cost of operations in accordance with the revised accounting policies		1,869,470

4. Parliamentary appropriation

Parliament voted an appropriation of $2,866,000 to the Commission for its activities of the twelve months ended March 31, 1985, of which $2,757,817 has been used. The unused balance of $108,183 has lapsed.

5. Fixed assets

The cost of fixed assets under the responsibility of the Commission is as follows:

	August 31, 1984	Additions	Disposals	March 31, 1985
	$	$	$	$
Land	724,710			724,710
Roadways, driveways and landscaping	999,582			999,582
Buildings	281,563			281,563
Equipment	863,083	14,294		877,377
	2,868,938	14,294		2,883,232

6. Special land purchase fund

Funds have been received from provincial and municipal governments and other administrations for the specific purpose of acquiring certain lands. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund. As at March 31, 1985, the balance of this special fund amounts to $110,740 and is on deposit with the Receiver General for Canada. Interest earned during the seven months ended March 31, 1985, amounting to $3,748, has been credited to this fund.

Appendix—*Continued*

The National Battlefields Commission—*Continued*

AUDITOR'S REPORT

THE HONOURABLE SUZANNE BLAIS-GRENIER, P.C., M.P.
MINISTER OF THE ENVIRONMENT

I have examined the balance sheet of The National Battlefields Commission as at August 31, 1984 and the statements of operations, equity of Canada and changes in financial position for the five months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Commission as at August 31, 1984 and the results of its operations and the changes in its financial position for the five months then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
October 15, 1984

BALANCE SHEET AS AT AUGUST 31, 1984

GENERAL FUND

ASSETS	August 31, 1984	March 31, 1984
	$	$
Current		
Cash and term deposits	1,324,916	364,024
Prepaid grants in lieu of real estate taxes	562,786	
Accrued interest and accounts receivable	11,146	22,448
Supplies and small tools	62,220	54,264
	1,961,068	440,736
Fixed assets (Note 3)	2,868,938	2,790,602
	4,830,006	3,231,338

LIABILITIES	August 31, 1984	March 31, 1984
	$	$
Current		
Parliamentary appropriation	1,551,712	
Accounts payable	167,947	193,662
	1,719,659	193,662
Provision for employee termination benefits	95,805	88,352
	1,815,464	282,014
EQUITY OF CANADA		
Proprietary interest	3,014,542	2,943,659
Master development plan		5,665
	3,014,542	2,949,324
	4,830,006	3,231,338

SPECIAL LAND PURCHASE FUND

ASSETS	August 31, 1984	March 31, 1984
Cash and short-term deposit	104,386	102,410
Accrued interest	2,606	521
	106,992	102,931

CAPITAL	August 31, 1984	March 31, 1984
Balance at beginning	102,931	95,953
Interest from investments	4,061	6,978
Balance at end	106,992	102,931

Approved by Management:

LÉON TASCHEREAU
Secretary

Approved by the Commission:

FERNAND TREMBLAY
Chairman

Appendix—*Continued*

The National Battlefields Commission—*Continued*

GENERAL FUND

STATEMENT OF OPERATIONS FOR THE FIVE MONTHS ENDED AUGUST 31, 1984

	5 months ended August 31, 1984	12 months ended March 31, 1984
	$	$
Expenses		
Operations		
Salaries and benefits	548,645	927,856
Grants in lieu of real estate taxes	401,990	943,429
Security services	108,836	215,485
Repairs and maintenance of roads, driveways, buildings and equipment	54,996	89,114
Bus rentals	27,850	26,627
Heating, gas and oil	19,638	53,456
Loss on disposal of fixed assets	16,932	
Supplies and small tools	15,171	24,669
Electricity	13,854	31,069
Publicity	8,883	9,491
Tree maintenance	1,240	29,121
Snow removal		17,250
	1,218,035	2,367,567
Administration		
Salaries and benefits	53,894	115,503
Professional services	13,713	63,418
Other	20,419	47,239
	88,026	226,160
	1,306,061	2,593,727
Revenues		
Interest	35,398	45,991
Miscellaneous	27,258	8,604
	62,656	54,595
Cost of operations for the period	1,243,405	2,539,132

GENERAL FUND

STATEMENT OF EQUITY OF CANADA FOR THE FIVE MONTHS ENDED AUGUST 31, 1984

	5 months ended August 31, 1984	12 months ended March 31, 1984
	$	$
Proprietary interest		
Balance at beginning	2,943,659	2,755,791
Parliamentary appropriation	1,314,288	2,727,000
	4,257,947	5,482,791
Cost of operations for the period	1,243,405	2,539,132
Balance at end	3,014,542	2,943,659
Master development plan		
Balance at beginning	5,665	11,642
Interest income		94
	5,665	11,736
Expenses	5,665	6,071
Balance at end		5,665

GENERAL FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE FIVE MONTHS ENDED AUGUST 31, 1984

	5 months ended August 31, 1984	12 months ended March 31, 1984
	$	$
Source of funds		
Parliamentary appropriation	1,314,288	2,727,000
Proceeds from disposal of fixed assets	5,760	
	1,320,048	2,727,000
Application of funds		
Operations		
Cost of operations for the period	1,243,405	2,539,132
Items not requiring an outlay of funds		
Increase in provision for employee termination benefits	(7,453)	(11,415)
Loss on disposal of fixed assets	(16,932)	
	1,219,020	2,527,717
Acquisition of fixed assets	101,028	142,505
Master development plan	5,665	5,977
	1,325,713	2,676,199
Increase (decrease) in working capital	(5,665)	50,801
Working capital at beginning	247,074	196,273
Working capital at end	241,409	247,074

NOTES TO FINANCIAL STATEMENTS AUGUST 31, 1984

1. Authority and objectives

The Commission was established in 1908 under an Act respecting The National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefields park at Quebec.

An Act to amend the Financial Administration Act in relation to Crown corporations and to amend other Acts in consequence thereof (Chapter 31 of the Statutes of Canada, 1984), which came into force on September 1, 1984 by proclamation, names the Commission in Schedule B to the Financial Administration Act, as a departmental corporation. Previously, the Commission was named in Schedule C to the said Act, as a Crown corporation that is an agent of Her Majesty in right of Canada.

In consequence of what is described in the preceding paragraph, the Commission has closed its accounts as at August 31, 1984 and has prepared these financial statements. Effective September 1, 1984, it will keep its accounts in accordance with the accounting policies of the Government of Canada.

2. Significant accounting policies

(a) Fixed assets, supplies and small tools

Fixed assets are financed by parliamentary appropriations and are accounted for at cost. No depreciation is recorded in the accounts.

Supplies and small tools are valued at the lower of average cost and replacement value.

(b) Special land purchase fund

Funds have been received from provincial and municipal governments and other administrations for the specific purpose of acquiring certain lands. These funds, together with revenue earned from the investment of such funds, are recorded in a special fund.

Appendix—*Concluded*

The National Battlefields Commission—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1984—*Concluded*

(c) Parliamentary appropriation

The parliamentary appropriation is credited to the Equity of Canada in the year to which it applies.

(d) Grants in lieu of real estate taxes

Grants in lieu of real estate taxes are recorded in the year to which the related parliamentary appropriation applies.

(e) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreement and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

All employees of the Commission participate in the superannuation plan administered by the Government of Canada. The employees and the Commission contribute equally to the cost of the plan. This contribution represents the total liability of the Commission. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service contributions are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Fixed assets

	August 31, 1984	March 31, 1984
	$	$
Land	724,710	724,710
Roadways, driveways and landscaping	999,582	999,582
Buildings	281,563	275,334
Equipment	863,083	790,976
	2,868,938	2,790,602

SECTION 8

1984-85
PUBLIC ACCOUNTS

External Affairs

Department
Canadian Commercial Corporation
Canadian International Development Agency
Export Development Corporation
International Development Research Centre
International Joint Commission

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EXTERNAL AFFAIRS

Department

Objectives

CANADIAN INTERESTS ABROAD PROGRAM

PROGRAM

—To promote in their international dimensions the national objectives of economic growth, trade development, sovereignty and independence, peace and security, the promotion of social justice, quality of life and a harmonious natural environment.

PASSPORT OFFICE REVOLVING FUND

—To provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

GRAINS AND OILSEEDS PROGRAM

—To achieve sustained market growth and to maintain an orderly marketing system for grains and oilseeds.

WORLD EXHIBITIONS PROGRAM

—To present an image of Canada that portrays Canada's industrial, cultural and social development, through participation in World Exhibitions approved by the International Bureau of Expositions.

Canadian Commercial Corporation

Objective

—To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers in order to ensure their satisfaction as to the quality, cost and delivery of Canadian goods and services, thereby enhancing the reputation of the Canadian private sector and the Corporation in the international market place.

Canadian International Development Agency

Objective

—To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Export Development Corporation

Objective

—To facilitate and develop trade between Canada and other countries.

International Development Research Centre

Objective

—To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions.

International Joint Commission

Objective

—To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Use of Appropriations

Vote	Program		
	DEPARTMENT		
	CANADIAN INTERESTS ABROAD PROGRAM		
	Budgetary		
1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries		$ 491,645,000
	1b		13,192,950
	Transfer from: TB Vote 10(1)		17,017
	TB Vote 30(1)		700,000
			505,554,967
	Less transfer to: Vote 10	$ 2,766,670	
	Vote 20	299,999	
			3,066,669
5	Capital expenditures		$ 66,788,000
	5b		6,468,380
			73,256,380
	Less: transfer to Vote 10		1,139,999
10	The grants listed in the Estimates, contributions, to make commitments for the current fiscal year not exceeding $67,348,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of January, 1985 which is		$ 140,298,126
	10b		6,907,050
	10c To authorize the transfer of $2,766,670 from External Affairs Vote 1, and $1,139,999 from External Affairs Vote 5, Appropriation Act No. 2, 1984-85 for the purposes of this Vote		1
	Transfer from: Vote 1		2,766,670
	Vote 5		1,139,999
Stat	Secretary of State for External Affairs—Salary and motor car allowance		
Stat	Payments under the Diplomatic Service (Special) Superannuation Act		
Stat	Contributions to employee benefit plans		
Stat	Payments in accordance with the Asia-Pacific Foundation of Canada Act(3)		
	Total annual authorized limit in accordance with Section 31 of the Act		
Stat	Payments under the Canadian Institute for International Peace and Security Act		
	Total annual authorized limit in accordance with Section 29(a) of the Act		
Stat	Contributions to Diplomatic Service (Special) Supplementary Retirement Benefits Plan		
Stat	Refunds of amounts credited to revenue in previous years		
	Use of appropriations not required for the current year		
	CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND		
Stat	Estimates 1984-85		
	Total program—Budgetary		
	Non-budgetary		
L12b	Advance to the Working Capital Fund of the Paris Union of the World Intellectual Property Organization in the amount of 14,451 Swiss Francs notwithstanding that payment may exceed the equivalent in Canadian dollars, estimated as of September 1, 1984 which is. (As previously provided in Appropriation Act No. 4, 1983-84). (Gross)		
L13c	To increase from $10,000,000 to $14,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, Appropriation Act No. 1, 1971; additional amount required. (Net)		
L14c	To increase from $19,500,000 to $30,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, Appropriation Act No. 2, 1954, additional amount required. (Net)		
L46b	To authorize the Minister to make payments and issue guarantees, in the 1980-81, 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 fiscal years, for participation in the natural rubber buffer stock in accordance with terms and conditions of the International Natural Rubber Agreement, 1979, such payments and guarantees not to exceed in the aggregate $12,500,000. (Appropriation Act No. 3, 1980-81). (Gross)		
Stat	Participation in the international natural rubber buffer stock		
L47b	To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate $10,380,000 US. (Gross).		
	Amount brought forward in CDN$		
	Translation to US$ at beginning of year ($1.2761 CDN = $1US)		
	US$ balance		
	Translation to CDN$ at end of year ($1.3636 CDN = $1US)—Brought forward amount		
Stat	Purchase of shares in respect of Canada's participation in the first account of the Common Fund		
	Use of appropriations not required for the current year		
	Total program—Non-budgetary		

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
502,488,298		502,488,298		502,488,298	483,464,489	19,023,809		431,387,704
72,116,381		72,116,381		72,116,381	69,928,756	2,187,625		48,628,396
151,111,846		151,111,846		151,111,846	147,958,520	3,153,326		129,257,753
40,500	1,183	41,683		41,683	41,683			40,975
122,000	22,987	144,987		144,987	144,987			120,991
19,868,000	3,028,000	22,896,000		22,896,000	22,896,000			20,628,000
500,000	(500,000)							
	500,000	500,000		500,000	500,000			
1,500,000	(1,500,000)							
	1,500,000	1,500,000		1,500,000	1,500,000			
	1,455	1,455		1,455	1,455			1,881
	31,669	31,669		31,669	31,669			24,102
								26,722
747,747,025	*3,085,294*	*750,832,319*		*750,832,319*	*726,467,559*	*24,364,760*		*630,116,524*
1,059,000	*(1,059,000)*		*8,148,203*	*8,148,203*	*(3,198,343)*		*11,346,546*	*(2,475,351)*
748,806,025	***2,026,294***	***750,832,319***	***8,148,203***	***758,980,522***	***723,269,216***	***24,364,760***	***11,346,546***	***627,641,173***
7,852		7,852		7,852	7,292	560		8,517
4,500,000		4,500,000	3,037,274	7,537,274	1,089,950		6,447,324	1,230,042
10,500,000		10,500,000	13,768,665	24,268,665	1,243,205		23,025,460	(5,292,601)
			6,518,244	6,518,244			6,518,244	791
3,200,000	(3,200,000)							
3,200,000	*(3,200,000)*		*6,518,244*	*6,518,244*			*6,518,244*	*791*
			13,245,918					
	(2,865,918)	(2,865,918)						
				10,380,000US			10,380,000US	
	3,774,168	3,774,168		3,774,168			3,774,168	
3,633,000	(3,633,000)							
3,633,000	*(2,724,750)*	*908,250*	*13,245,918*	*14,154,168*			*14,154,168*	
								21,946
21,840,852	***(5,924,750)***	***15,916,102***	***36,570,101***	***52,486,203***	***2,340,447***	***560***	***50,145,196***	***(4,031,305)***

Use of Appropriations—*Continued*

Vote	Program	
	GRAINS AND OILSEEDS PROGRAM	
	Budgetary	
15	Operating expenditures	
20	The grant listed in the Estimates and contributions	$ 8,206,000
	20b	2,000,000
	20c To authorize the transfer of $299,999 from External Affairs Vote 1, Appropriation Act No. 2, 1984-85, for the purposes of this Vote	1
	Transfer from Vote 1	299,999
Stat	Payments in connection with the Prairie Grain Advance Payments Act	
Stat	Payments in connection with the Western Grain Stabilization Act	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	WORLD EXHIBITIONS PROGRAM	
	Budgetary	
25	Program expenditures and contributions	$ 3,383,000
	25b	6,885,000
	Transfer from TB Vote 10(1)	8,976
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Subtotal— Budgetary	
	Non-budgetary	
	CANADIAN COMMERCIAL CORPORATION	
	Budgetary	
30	Program expenditures	
	Non-budgetary	
Stat	The Canadian Commercial Corporation Act, Section 8(1). The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	
	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	
	Budgetary	
35	Operating expenditures and authority: (a) to engage persons for service in developing countries; and (b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978-1268 of 20th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to: (c) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto; (d) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and (e) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries	$ 56,475,000
	35b To authorize the transfer of $2,109,500 from External Affairs Vote 40, Appropriation Act No. 2, 1984-85, for the purposes of this Vote and to provide a further amount of	11,283,000
	35c	133,000
	Transfer from: Vote 40	2,109,500
	TB Vote 10(1)	69,377
40	The grants and contributions listed in the Estimates, provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	$ 1,197,176,000
	40b	1
	40c	62,645,400
		1,259,821,401
	Less: transfer to Vote 35	2,109,500
Stat	Contributions to employee benefit plans	
Stat	Payments in accordance with the Asia-Pacific Foundation of Canada Act(3)	
	Total annual authorized limit in accordance with Section 31 of the Act	
Stat	Payment to the International Centre for Ocean Development.	
	Total annual authorized limit in accordance with Section 18(a) of the International Centre for Ocean Development Act	
	Total program—Budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
3,519,000		3,519,000		3,519,000	2,504,748	1,014,252		2,635,369
10,506,000		10,506,000		10,506,000	9,354,631	1,151,369		9,959,823
12,000,000	(3,678,418)	8,321,582		8,321,582	8,321,582			9,331,948
150,000,000	(33,093,205)	116,906,795		116,906,795	116,906,795			121,889,203
282,000	43,000	325,000		325,000	325,000			308,000
								8,113,447
176,307,000	*(36,728,623)*	*139,578,377*		*139,578,377*	*137,412,756*	*2,165,621*		*152,237,790*
10,276,976		10,276,976		10,276,976	10,275,197	1,779		3,686,193
77,000	12,000	89,000		89,000	89,000			50,000
10,353,976	*12,000*	*10,365,976*		*10,365,976*	*10,364,197*	*1,779*		*3,736,193*
935,467,001	(34,690,329)	900,776,672	8,148,203	908,924,875	871,046,169	26,532,160	11,346,546	783,615,156
21,840,852	(5,924,750)	15,916,102	36,570,101	52,486,203	2,340,447	560	50,145,196	(4,031,305)
24,755,000		*24,755,000*		*24,755,000*	*17,617,060*	*7,137,940*		*17,168,132*
			10,000,000	*10,000,000*			*10,000,000*	
70,069,877		70,069,877		70,069,877	67,821,499	2,248,378		56,108,175
1,257,711,901		1,257,711,901		1,257,711,901	1,257,520,050	191,851		1,027,549,790
5,447,000	831,000	6,278,000		6,278,000	6,278,000			5,614,000
500,000	(500,000)							
	500,000	500,000		500,000	500,000			
	800,000	800,000		800,000	800,000			
1,333,728,778	*1,631,000*	*1,335,359,778*		*1,335,359,778*	*1,332,919,549*	*2,440,229*		*1,089,271,965*

Use of Appropriations—*Continued*

Vote	Program
	Non-budgetary
Stat	The International Development (Financial Institutions) Continuing Assistance Act.
	The Secretary of State for External Affairs may, for the purpose of promoting the social and economic development of developing countries, provide financial assistance to an institution by way of:
	(a) direct payments to the institution;
	(b) the issuance to the institution of non-interest bearing, non-negotiable demand notes in a form determined by the Minister of Finance; and
	(c) the purchase on behalf of Her Majesty in right of Canada of shares of the institution.
	Sums required for the purpose of this Act shall be paid out of moneys appropriated by Parliament for this purpose. The amount of financial assistance provided to institutions pursuant to paragraph (b) in any period shall not exceed such equivalent amount as is specified for the purpose in respect of that period in an appropriation by Parliament.
L55	In accordance with the International Development (Financial Institutions) Continuing Assistance Act:
	(a) payment in the amount of $2,900,000 and the issuance of non-interest bearing, non-negotiable demand notes estimated at $4,300,000 to the Asian Development Bank not to exceed in the aggregate the equivalent of 4,300,000 Special Drawing Rights;
	(b) the issuance of non-interest bearing, non-negotiable demand notes estimated at $1,400,000 to the Caribbean Development Bank not to exceed in the aggregate the equivalent of $1,120,000 US;
	(c) the issuance of non-interest bearing, non-negotiable demand notes estimated at $11,800,000 to the African Development Bank not to exceed the equivalent of 8,400,000 Units of Account; and
	(d) the issuance of non-interest bearing, non-negotiable demand notes estimated at $9,100,000 to the Inter-American Development Bank not to exceed the equivalent of $7,400,000 US ....
	FINANCIAL INSTITUTIONS—
L45	Loans, in accordance with terms and conditions approved by the Governor in Council, to developing countries, and international development institutions for international development assistance. (As previously provided in Appropriation Act No. 2, 1983-84). (Gross) ....
	Revaluation of Caribbean Development Bank Account. (Commercial livestock production projects) ....
L50	Payment of $4,000,000 and the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed $151,100,000 in accordance with the International Development (Financial Institutions) Continuing Assistance Act for the purpose of contributions to international financial institutions fund account—Payment ....
	—Note issuance ....
Stat	Payments in respect of the encashment of notes issued to international financial institutions ....
	Revaluation of Caribbean Development Fund, Inter-American Development Fund, African Development Fund, International Monetary Fund, and the International Bank for Reconstruction and Development ....
	INTER-AMERICAN DEVELOPMENT BANK—
L55	To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares and 63,692 cailable shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (All paid-in shares purchased under Vote L55 have been paid). (Various appropriation acts). (Gross).
	Amount brought forward in CDN $ ....
	Translated to US$ at beginning of year ($1.2761 CDN = $1 US) ....
	US$ balance, including rounding adjustments ....
	Translation to CDN$ at end of year ($1.3636 CDN = $1 US)—Brought forward amount ....
	(The commitment under parliamentary authority of the International Development (Financial Institutions) Continuing Assistance Act was increased for an additional $650,894,560 US translated to $830,606,548 CDN using the year-end closing rate of exchange ($1.3636 CDN = $1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of $7,322,504 US from 1983 to 1986).
L55	In accordance with the International Development (Financial Institutions) Continuing Assistance Act.
	US$ balance, including exchange and rounding adjustments—Note issuance ....
	Translation to CDN$ at end of year ($1.3636 CDN = $1 US) ....
Stat	Payment in respect of the encashment of notes issued to the Inter-American Development Bank. (Approved by previous appropriation acts) ....
	Revaluation of the Inter-American Development Bank Account ....
	CARIBBEAN DEVELOPMENT BANK—
L50	To authorize a subscription for an additional 585 paid-in shares and 878 callable shares (aggregate authorization for callable shares is 5,355 shares) of the capital stock of the Caribbean Development Bank for the amount of $7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares; (all paid-in shares purchased under Vote L50 have been paid). (Various appropriation acts). (Gross).
	Amount brought forward in CDN$ ....
	Translated to US$ at beginning of year ($1.2761 CDN = $1 US) ....
	US$ balance ....
	Translation to CDN$ at end of year ($1.3636 CDN = $1 US)—Brought forward amount ....
L55	In accordance with the International Development (Financial Institutions) Continuing Assistance Act—Note issuance ....
Stat	Payment in respect of the encashment of notes issued to the Caribbean Development Bank. (Approved by previous appropriation acts) ....
	Revaluation of the Caribbean Development Bank Account ....

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
2,900,000(2)		2,900,000		2,900,000				
(2,900,000)		(2,900,000)		(2,900,000)				
231,450,000		231,450,000		231,450,000	227,329,653	4,120,347		207,017,806
	350,000							
	(350,000)							
231,450,000		*231,450,000*		*231,450,000*	*227,329,653*	*4,120,347*		*207,017,806(5)*
4,000,000		4,000,000		4,000,000		4,000,000		
	151,100,000	151,100,000		151,100,000	136,770,003	14,329,997		145,431,347
88,100,000	(88,100,000)							
	25,070,195							
	(25,070,195)							
92,100,000	*63,000,000*	*155,100,000*		*155,100,000*	*136,770,003*	*18,329,997*		*145,431,347(5)*
			980,489,447					
	(212,141,005)	(212,141,005)						
				768,348,442US			768,348,442US	
	279,371,493	279,371,493		279,371,493			279,371,493	
	7,322,504US(2)	7,322,504US		7,322,504US	7,322,504US			7,322,504US
	2,662,462	2,662,462		2,662,462	2,662,462			2,021,743
6,333,271	(6,333,271)							
	6,291,396							
	(6,291,396)							
6,333,271	*70,882,183*	*77,215,454*	*980,489,447*	*1,057,704,901*	*9,984,966*		*1,047,719,935*	*9,344,247*
			41,218,056					
	(8,918,035)	(8,918,035)						
				32,300,021US			32,300,021US	705,714US
	11,744,288	11,744,288		11,744,288			11,744,288	194,848
	1,400,000(2)	1,400,000		1,400,000				
	(1,400,000)	(1,400,000)		(1,400,000)				
1,000,000	(1,000,000)							
	836,527							
	(836,527)							
1,000,000	*1,826,253*	*2,826,253*	*41,218,056*	*44,044,309*			*44,044,309*	*900,562*

Use of Appropriations—*Continued*

Vote	Program
	ASIAN DEVELOPMENT BANK—
L36a	The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of $451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to $544,582,194 US including authority to pay the paid-in shares in instalments in the current and subsequent fiscal years, as required in accordance with the undertakings given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Various appropriation acts). (Gross).
	Amount brought forward in CDN$
	Translated to US$ at beginning of year ($1.2761 CDN = $1 US)
	US$ balance
	Translation to CDN$ at end of year ($1.3636 CDN = $1 US)—Brought forward amount
	(The commitment under parliamentary authority of the International Development (Financial Institutions) Continuing Assistance Act was increased for an additional $628,396,020 CDN subscription to the capital stock of the Asian Development Bank for an additional 2,370 paid-in shares and 45,030 additional callable shares in the bank raising total capital shareholdings to 92,543 shares. The said share increases, representing the third general capital increase, to be paid in five equal annual instalments of $6,283,961 CDN from 1983 to 1987).
	((One share = 10,000 SDR) one SDR = $1.32573 CDN using the rate of exchange as at September 30, 1982).
L55	In accordance with the International Development (Financial Institutions) Continuing Assistance Act —Payment
	—Note issuance
Stat	Payment in respect of the encashment of notes issued to the Asian Development Bank pursuant to External Affairs, Vote 36a, Appropriation Act No. 3, 1977-78
	Revaluation of the Asian Development Bank Account
	AFRICAN DEVELOPMENT BANK—
Stat	The International Development (Financial Institutions) Continuing Assistance Act.
	As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase:
	(a) 4,200 paid-in shares in five instalments, and
	(b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars).
	In respect of the third of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately $12,000,000). (Gross)
L55	In accordance with the International Development (Financial Institutions) Continuing Assistance Act—Note issuance
Stat	Payment in respect of the encashment of notes issued to the African Development Bank. (Approved by previous appropriation acts)
	Use of appropriations not required for the current year
	Total program—Non-budgetary
	EXPORT DEVELOPMENT CORPORATION
	Budgetary
	Use of appropriations not required for the current year
	Non-budgetary
Stat	The Export Development Act, as amended.
	Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of Section 11. The authorized capital of the Corporation is $1,500,000,000. (Gross)
	Authority in accordance with terms and conditions prescribed by Sections 12, 13 and 14;
	Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to Sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of:
	(a) the paid-in capital of the Corporation from time to time, and
	(b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada
	Authority in accordance with terms and conditions prescribed by Section 31, accounts administered for Canada, the liability for loans and commitments as limited by Section 32 shall not at any time exceed $6,000,000,000. (Net)
Stat	Purchase of shares and provision of loans and guarantees and export credit and foreign investment insurance for the purpose of facilitating and developing trade between Canada and other countries under the terms of the Export Development Act
	Total program—Non-budgetary
	INTERNATIONAL DEVELOPMENT RESEARCH CENTRE(4)
	Budgetary
60	Payments to the International Development Research Centre

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
			560,396,241					
	(121,248,650)	(121,248,650)		439,147,591US			439,147,591US	
	159,674,064	159,674,064		159,674,064			159,674,064	
2,900,000(2)		2,900,000		2,900,000	2,513,584	386,416		2,513,584
	4,300,000(2)	4,300,000		4,300,000	3,770,376	529,624		3,770,376
4,700,000	(4,700,000)							
	9,348,606							
	(9,348,606)							
7,600,000	*38,025,414*	*45,625,414*	*560,396,241*	*606,021,655*	*6,283,960*	*916,040*	*598,821,655*	*6,283,960*
			216,579,824	216,579,824	11,710,088		204,869,736	11,710,088
	11,800,000(2)	11,800,000		11,800,000				
	(11,800,000)	(11,800,000)		(11,800,000)				
11,800,000	(11,800,000)		*216,579,824*	*216,579,824*	*11,710,088*		*204,869,736*	*11,710,088*
11,800,000	*(11,800,000)*							14,000,000
350,283,271	***161,933,850***	***512,217,121***	***1,798,683,568***	***2,310,900,689***	***392,078,670***	***23,366,384***	***1,895,455,635***	***394,688,010***(5)
								11,847,387
			888,000,000	888,000,000	76,000,000		812,000,000	152,000,000
	372,938,048	372,938,048	2,844,812,000	3,217,750,048	(115,413,952)		3,333,164,000	(121,741,300)
	150,752,989	150,752,989	4,620,014,389	4,770,767,378	155,308,378		4,615,459,000	115,080,769
287,000,000	(287,000,000)							
287,000,000	***236,691,037***	***523,691,037***	***8,352,826,389***	***8,876,517,426***	***115,894,426***		***8,760,623,000***	***145,339,469***
81,000,000		***81,000,000***		***81,000,000***	***81,000,000***			***67,400,000***

Use of Appropriations—*Concluded*

Vote	Program
	INTERNATIONAL JOINT COMMISSION
	Budgetary
65	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under international references and expenses of the Commmission under the Canada-United States Agreement on Great Lakes Water Quality
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total—Budgetary
	Non-budgetary

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(1) Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Approved amounts are included under respective institutions.

(3) The total annual authorized limit is $1,000,000 in accordance with Section 31 of the Act. An amount of $500,000 is shown under both the Canadian Interests Abroad Program and the Canadian International Development Agency.

(4) The financial statements of Crown corporations are presented in Volume III of the Public Accounts.

(5) Previous year's amount was restated due to exclusion of revaluation adjustment.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
3,161,000		3,161,000		3,161,000	2,672,985	488,015		2,756,156
223,000	34,000	257,000		257,000	257,000			230,000
3,384,000	***34,000***	***3,418,000***		***3,418,000***	***2,929,985***	***488,015***		***2,986,156***
2,378,334,779	(33,025,329)	2,345,309,450	8,148,203	2,353,457,653	2,305,512,763	36,598,344	11,346,546	1,972,288,796
659,124,123	392,700,137	1,051,824,260	10,198,080,058	11,249,904,318	510,313,543	23,366,944	10,716,223,831	535,996,174(5)

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
CANADIAN INTERESTS ABROAD	1984-85	726,468	23,458	26,011	12,349	3,801	745,171
	1983-84	630,117	21,751	22,390	11,245	3,108	645,109
CANADIAN INTERESTS ABROAD—PASSPORT OFFICE REVOLVING FUND	1984-85	(3,198)					(3,198)
	1983-84	(2,475)					(2,475)
GRAINS AND OILSEEDS	1984-85	137,412	376		11	45	137,092
	1983-84	152,238			270	54	152,562
WORLD EXHIBITIONS	1984-85	10,364				12	10,376
	1983-84	3,736				5	3,741
	1984-85	871,046	23,834	26,011	12,360	3,858	889,441
	1983-84	783,616	21,751	22,390	11,515	3,167	798,937
CANADIAN COMMERCIAL CORPORATION	1984-85	17,617					17,617
	1983-84	17,168					17,168
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	1984-85	1,332,920	8,016		4,778	1,085	1,330,767
	1983-84	1,089,272	9,935		4,261	852	1,084,450
EXPORT DEVELOPMENT CORPORATION	1984-85		77,729				(77,729)
	1983-84	11,847	137,547				(125,700)
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE	1984-85	81,000					81,000
	1983-84	67,400					67,400
INTERNATIONAL JOINT COMMISSION	1984-85	2,930	463		137	45	2,649
	1983-84	2,986	604		148	9	2,539
Total	1984-85	2,305,513	110,042	26,011	17,275	4,988	2,243,745
	1983-84	1,972,289	169,837	22,390	15,924	4,028	1,844,794

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
CANADIAN INTERESTS ABROAD PROGRAM								
Relations with foreign governments and intergovernmental institutions	101,273	96,025	42,734	42,314	105,635	104,567	249,642	242,906
International trade development	97,242	96,644	963	905	35,933	34,048	134,138	131,597
Assistance to Canadians	15,767	15,188	1,036	970			16,803	16,158
Information activities and cultural relations	39,915	38,438	1,978	1,860	11,544	11,344	53,437	51,642
Assistance to other programs	202,885	193,878	24,080	22,635			226,965	216,513
Headquarters administration and operational support	45,479	43,364	1,325	1,245	145	145	46,949	44,754
Contributions to employee benefit plans	22,898	22,898					22,898	22,898
	525,459	506,435	72,116	69,929	153,257	150,104	750,832	726,468
Less: receipts credited to revenue	17,004	23,458					17,004	23,458
Add: accommodation provided without charge by this department	26,011	26,011					26,011	26,011
accommodation provided without charge by Public Works	12,349	12,349					12,349	12,349
other services provided without charge by other departments	3,801	3,801					3,801	3,801
	550,616	*525,138*	*72,116*	*69,929*	*153,257*	*150,104*	*775,989*	*745,171*
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND								
Operations	27,626	16,591	837	526			28,463	17,117
Less: receipts credited to the Fund	20,315	20,315					20,315	20,315
	7,311	*(3,724)*	*837*	*526*			*8,148*	*(3,198)*
Total cost of program	557,927	521,414	72,953	70,455	153,257	150,104	784,137	741,973
GRAINS AND OILSEEDS PROGRAM								
Marketing	3,844	2,823		6	10,506	9,355	14,350	12,184
Grains payments	116,907	116,907			8,324	8,324	125,231	125,231
	120,751	119,730		6	18,830	17,679	139,581	137,415
Less: revenues credited to the vote					3	3	3	3
	120,751	119,730		6	18,827	17,676	139,578	137,412
Less: receipts credited to revenue		376						376
Add: accommodation provided without charge by Public Works	11	11					11	11
other services provided without charge by other departments	45	45					45	45
Total cost of program	120,807	119,410		6	18,827	17,676	139,634	137,092
WORLD EXHIBITIONS PROGRAM								
Future world exhibitions	440	333			14		454	333
Expo 84, New Orleans	2,559	2,126					2,559	2,126
Expo 85, Tsukuba, Japan	6,885	7,519					6,885	7,519
Expo 86, Vancouver	468	386					468	386
	10,352	10,364			14		10,366	10,364
Add: other services provided without charge by other departments	12	12					12	12
Total cost of program	10,364	10,376			14		10,378	10,376
CANADIAN COMMERCIAL CORPORATION								
Administration and operations	24,755	17,617					24,755	17,617
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY								
Country to country co-operation	30,915	29,889			876,323	876,172	907,238	906,061
International initiatives	2,370	2,302			382,689	382,648	385,059	384,950
Administration	34,698	33,552	2,087	2,079			36,785	35,631
Contributions to employee benefit plans	6,278	6,278					6,278	6,278
	74,261	72,021	2,087	2,079	1,259,012	1,258,820	1,335,360	1,332,920
Less: receipts credited to revenue		8,016						8,016
Add: accommodation provided without charge by Public Works	4,778	4,778					4,778	4,778
other services provided without charge by other departments	1,085	1,085					1,085	1,085
Total cost of program	80,124	69,868	2,087	2,079	1,259,012	1,258,820	1,341,223	1,330,767

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE								
International Development Research Centre					81,000	81,000	81,000	81,000
INTERNATIONAL JOINT COMMISSION								
Administration	1,289	991	15	12			1,304	1,003
Payment of Canada's share of joint studies, surveys and investigations under international references	82	35					82	35
Responsibilities under the Canada-United States Agreement on Great Lakes Water Quality	1,768	1,630	7	5			1,775	1,635
Contributions to employee benefit plans	257	257					257	257
	3,396	2,913	22	17			3,418	2,930
Less: receipts credited to revenue	738	463					738	463
Add: accommodation provided without charge by Public Works	137	137					137	137
other services provided without charge by other departments	45	45					45	45
Total cost of program	2,840	2,632	22	17			2,862	2,649

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
CANADIAN INTERESTS ABROAD PROGRAM			
Grants			
Relations with foreign governments and intergovernmental institutions			
Canadian Chamber of Commerce for the Canadian Pacific Cooperation Committee	9	9	9
Canadian Council on International Law	8	8	8
Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council	2,386	2,304	2,244
International Commission on Radiological Protection	5	5	5
Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada	14		
United Nations Association in Canada	85	85	70
United Nations Trust Fund for South Africa	30	30	25
Grant to the United Nations Voluntary Fund for Victims of Torture	60	60	10
Voluntary Fund for the United Nations Decade for Women	20	20	20
Grant to the Canadian Centre for Arms Control and Disarmament	100	100	
Grant to the Foreign Service Community Association (FSCA)	11	10	10
Grant for financial assistance in the field of disarmament and arms control	105	105	50
Grant to the Royal Commonwealth Society	50	50	
Grant to the Asia-Pacific Foundation of Canada	500	500	
Grant to the Canadian Institute for International Peace and Security	1,500	1,500	
Grant to the Jamaican National Organizing Committee for International Youth Year	40	40	
Grant to the United Nations International Youth Year Trust Fund	75	75	
Grant to the Maureen F. Dobbin Memorial Fellowship for Canadian Parliamentary Interns ($2,500 US)	3		
International trade development			
Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to international trade development	405	405	265
Information activities and cultural relations			
Atlantic Association of Young Political Leaders	1	1	1
Grant to the Atlantic Council of Canada	58	58	7
Canadian-German Society of Hanover (70,000 Deutsche Marks)	33	35	34
Canadian Institute of International Affairs	50	50	50
Centre for Legislative Exchange	89	89	85
Centre québécois de relations internationales de l'Université Laval	35	35	35
Grants in aid of academic relations	4,522	4,344	3,484
Grants in aid of cultural relations	4,150	4,127	2,856
International Baccalaureat Office	5	5	5
Orchestre mondial des jeunesses musicales	50	50	50
Society of the Friends of Jacques Cartier	50	50	
Grant to Maison des étudiants canadiens à Paris	2,500	2,500	100
Headquarters administration and operational support			
Payments under the Diplomatic Service (Special) Superannuation Act	145	145	121
	17,094	*16,795*	*9,544*

Grants and Contributions—*Continued*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Contributions			
Relations with foreign governments and intergovernmental institutions			
Agency for Cultural and Technical Co-operation in Francophone Countries (25,727,846 French Francs)	3,975	3,768	3,920
Canadian Representative on the United Nations Human Rights Committee	2	2	1
Club des relations internationales	3	3	3
Comité Jacques Cartier Saint-Malo '84	75	75	45
Commonwealth Air Transport Council (£ 31,739)	58	44	54
Commonwealth Foundation (£ 400,000)	732	646	496
Commonwealth Science Council (£ 55,046)	101	98	97
Commonwealth Secretariat (£ 898,391)	1,643	1,549	1,614
Commonwealth Youth Program (£ 349,890)	640	660	633
Conference on Security and Co-operation in Europe (CSCE) (3,043,754 Swedish Crowns)	480	192	239
Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe (1,624,252 Austrian Schillings)	108	89	104
Conseil africain et malgache de l'enseignement supérieur (CAMES) (CFA 6,578,947)	20	20	
Customs Co-operation Council (8,674,304 Belgian Francs)	201	316	187
Defence support assistance to Non-NATO countries	575	573	499
Financial assistance in the field of disarmament and arms control	470	466	251
Food and Agriculture Organization ($8,712,273 US)	10,737	9,719	9,344
General Agreement on Tariff and Trade (2,283,490 Swiss Francs)	1,333	1,208	1,174
Inter-American Institute for Co-operation on Agriculture ($1,314,963 US)	1,621	1,817	1,576
Intergovernmental Committee for Migration	10	10	10
International Maritime Organization ($127,000 US)	156	132	
Contribution to the International Atomic Energy Agency ($3,165,050 US)	4,036	3,641	3,541
International Civil Aviation Organization ($831,007 US)	1,024	1,114	992
International Civil Aviation Organization—Reimbursement for compensation paid its Canadian employees for provincial income tax for prior taxation years	561	561	394
International Energy Agency (3,014,053 French Francs)	465	455	226
International Institute for Applied Systems Analysis	534	376	
International Institute of Administrative Sciences (1,100,000 Belgian Francs)	25	22	25
International Labour Organization ($4,117,500 US)	5,074	5,144	4,846
North Atlantic Treaty Organization—Cost of civil administration (145,686,255 Belgian Francs)	3,376	2,986	1,977
North Atlantic Treaty Organization—Science programs (43,807,500 Belgian Francs)	1,015	1,038	1,001
Nuclear Energy Agency of the Organization for Economic Co-operation and Development (1,304,290 French Francs)	202	203	95
Organization for Economic Co-operation and Development (20,851,527 French Francs)	3,222	3,411	1,656
Organization for Economic Co-operation and Development—Centre for Education, Research and Innovation (479,051 French Francs)	74	78	37
Pan American Health Organization ($3,280,246 US)	4,047	4,192	3,539
Pan American Institute for Geography and History	10	10	
Participation in activities of the International French-speaking community	491	489	433
Payment to the Roosevelt Campobello International Park Commission for the purposes of and subject to the provisions of the Act respecting the Commission established to administer the Roosevelt Campobello International Park ($418,000 US)	515	534	483
Permanent Court of Arbitration (22,000 Dutch Florins)	9	15	8
Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	100	129	29
Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (8,994,180 CFA)	28	28	28
Shastri Indo-Canadian Institute	90	90	90
United Nations Committee on the Elimination of all Forms of Racial Discrimination ($7,500 US)	9	7	8
United Nations Educational, Scientific and Cultural Organization ($6,500,000 US)	8,011	8,010	6,524
United Nations Institute for Training and Research	90	90	90
United Nations Interim Force in Lebanon ($5,400,000 US)	6,655	5,675	5,471
United Nations Organization ($20,583,552 US) (25,367,169)	25,367	27,143	24,927
United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East (UNDOF) ($1,193,729 US) (1,471,151)	1,471	1,426	1,324
United Nations Voluntary Fund for the Environment ($903,000 US)	1,116	1,174	1,102
World Disarmament Campaign	100	100	
World Health Organization ($7,120,625 US) (8,772,610)	8,773	9,386	8,875
World Intellectual Property Organization (443,773 Swiss Francs) (259,119)	259	244	270
Contribution to the Canada—FRG Businessmen and Bankers Conference (FBC) 'B'	30	19	
Contribution to the Centre for Foreign Policy Studies—Dalhousie University B	12	12	
Contribution to the Conference on Disarmament in Europe B	638	217	129
Contribution to the United Nations High Commissioner for Refugees	164	126	125
Contribution to the Commonwealth Secretariat—Uganda (£ 55,016)	102	85	
Contribution to the Canadian Group of the Trilateral Commission		20	15
Contribution to the Faculty of Law of Laval University		14	
Contribution to the Seabed Treaty Review Conference		9	
Contribution to the United Nations Association in Canada		5	
Expenditures not required for the current year			515
International trade development			
Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales (30,664,000)	34,814	33,198	26,975
Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development	364	283	294
Centre for International Business Research	150	150	150
Contributions to persons, groups of persons, institutions and other organizations to assist and promote expertise in the area of international trade facilitation	200		
Canadian Export Association for the Canadian Organization for the Simplification of Trade Procedures		13	898
Expenditures not required for the current year			2,496
	136,163	*133,309*	*119,835*
	153,257	*150,104*	*129,379*

Grants and Contributions—*Concluded*
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
GRAINS AND OILSEEDS PROGRAM			
Grant			
Marketing			
Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products	*400*	*400*	*400*
Contributions			
Marketing			
Fees for membership in the International Wheat Council	316	211	219
Canada Grains Council	90	81	89
Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries	3,800	3,099	4,146
Canadian International Grains Institute	1,364	1,228	1,329
Payments to millers in Western Canada to equalize freight "stop-off" charges between Eastern and Western Canada on grain processed into flour for export	1,295	713	627
Contribution to the Brazilian Government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil	1,240	1,549	2,350
Contribution to the POS Pilot Plant Corporation	2,000	2,000	800
Marketing Incentives Program		73	
Expenditures not required for the current year			2,371
Grains payments			
Payments in connection with the Prairie Grain Advance Payments Act	8,322	8,322	9,332
Expenditures not required for the current year			5,742
	18,427	*17,276*	*27,005*
	18,827	*17,676*	*27,405*
WORLD EXHIBITIONS PROGRAM			
Contributions			
Future world exhibitions			
Canada's fees for membership in the International Bureau of Expositions	*14*		*6*
	172,098	167,780	156,790
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY			
Grants			
Country to country co-operation			
Commonwealth scholarships and fellowships	3,950	3,946	3,691
Canadian International Development Agency scholarships to Canadians for studies related to international development assistance	450	450	400
International initiatives			
Development assistance to international development institutions and organizations for operations and general programs and specific programs and projects and, for special administrative expenses directly related thereto	122,300	122,294	120,836
Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto	149,930	149,901	146,292
Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and, for special administrative expenses directly related thereto	88,700	88,700	50,456
Grant to the Asia-Pacific Foundation of Canada	500	500	
Grant to the International Centre for Ocean Development	800	800	
	366,630	*366,591*	*321,675*
Contributions			
Country to country co-operation			
Development assistance to developing countries and their agencies and institutions in such countries and contributions to international and regional development institutions and organizations, Canadian non-governmental institutions, organizations and agencies in support of regional and country specific projects, programs and activities and for special administrative expenses directly related thereto	459,876	459,870	327,586
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and, for special administrative expenses directly related thereto	137,500	137,449	156,769
Incentives to Canadian private investors, institutions and organizations, developing country governments, their organizations and agencies, developing country local and regional institutions, and organizations in support of industrial co-operation programs and projects and, for special administrative expenses directly related thereto	38,540	38,506	23,284
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and, for special administrative expenses directly related thereto	236,007	235,951	179,328
International initiatives			
Contributions to international development institutions and organizations in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	2,446	2,440	1,662
Contributions to international non-governmental organizations in support of development assistance programs and projects and for special administrative expenses directly related thereto	18,013	18,013	17,246
	892,382	*892,229*	*705,875*
	1,259,012	*1,258,820*	*1,027,550*
INTERNATIONAL DEVELOPMENT RESEARCH CENTRE			
Grants			
Payments to the International Development Research Centre	*81,000*	*81,000*	*67,400*
Total	1,512,110	1,507,600	1,251,740

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Canadian Interests Abroad										
	Program	Passport Office Revolving Fund	Grains and Oilseeds Program	World Exhibitions Program	Subtotal	Canadian Commercial Corporation	Canadian International Development Agency	Export Development Corporation	International Development Research Centre	International Joint Commission	Total
(1) Salaries and wages	212,979	8,094	2,165	714	223,952		43,128			1,715	268,795
	207,312	**8,094**	**1,527**	**669**	**217,602**		**42,162**			**1,450**	**261,214**
	193,174	*7,564*	*1,580*	*171*	*202,489*		*37,640*			*1,479*	*241,608*
(1) Other personnel costs	60,220	1,185	325	101	61,831		6,452			257	68,540
	58,517	**1,185**	**325**	**89**	**60,116**		**6,291**			**257**	**66,664**
	52,586	*1,041*	*308*	*50*	*53,985*		*5,651*			*230*	*59,866*
(2) Transportation and communications	81,766	1,231	600	490	84,087		6,609			489	91,185
	79,217	**1,231**	**452**	**277**	**81,177**		**6,173**			**462**	**87,812**
	68,477	*1,143*	*541*	*69*	*70,230*		*5,050*			*443*	*75,723*
(3) Information	7,785	9	169	30	7,993		1,201			161	9,355
	16,220	**9**	**24**	**7,264**	**23,517**		**1,169**			**77**	**24,763**
	13,087	*26*	*44*	*1,737*	*14,894*		*844*			*170*	*15,908*
(4) Professional and special services	51,167	2,042	475	7,200	60,884		9,191			426	70,501
	48,518	**2,042**	**384**	**599**	**51,543**		**8,907**			**371**	**60,821**
	40,111	*1,931*	*402*	*1,345*	*43,789*		*7,032*			*363*	*51,184*
(5) Rentals	64,907	1,578	60	1,525	68,070		5,591			205	73,866
	61,794	**1,578**	**33**	**1,231**	**64,636**		**5,582**			**193**	**70,411**
	52,861	*1,454*	*38*	*266*	*54,619*		*2,977*			*197*	*57,793*
(6) Purchased repair and upkeep	25,339	220	8	12	25,579		506			32	26,117
	19,903	**220**	**4**	**12**	**20,139**		**476**			**21**	**20,636**
	16,218	*159*	*2*		*16,379*		*652*			*22*	*17,053*
(7) Utilities, materials and supplies	27,513	2,229	42	265	30,049		1,581			103	31,733
	25,681	**2,229**	**75**	**210**	**28,195**		**1,259**			**77**	**29,531**
	23,719	*1,843*	*27*	*89*	*25,678*		*848*			*51*	*26,577*
(8) Construction and acquisition of land, buildings and works	29,006				29,006						29,006
	28,461				**28,461**						**28,461**
	19,388				*19,388*						*19,388*
(9) Construction and acquisition of machinery and equipment	34,316	526			34,842		2,087			22	36,951
	28,520	**526**	**6**		**29,052**		**2,079**			**17**	**31,148**
	20,315	*103*			*20,418*		*1,027*			*16*	*21,461*
(10) Grants, contributions and other transfer payments	153,257		18,827	14	172,098		1,259,012		81,000		1,512,110
	150,104		**17,676**		**167,780**		**1,258,820**		**81,000**		**1,507,600**
	129,379		*27,405*	*6*	*156,790*		*1,027,550*		*67,400*		*1,251,740*
(12) All other expenditures	2,577	11,349	116,910	15	130,851	24,755	2			8	155,616
	2,221	**3**	**116,909**	**13**	**119,146**	**17,617**	**2**			**5**	**136,770**
	802	*2*	*121,891*	*3*	*122,698*	*17,168*	*1*	*11,847*		*15*	*151,729*
(1-12) Total	750,832	28,463	139,581	10,366	929,242	24,755	1,335,360		81,000	3,418	2,373,775
	726,468	**17,117**	**137,415**	**10,364**	**891,364**	**17,617**	**1,332,920**		**81,000**	**2,930**	**2,325,831**
	630,117	*15,266*	*152,238*	*3,736*	*801,357*	*17,168*	*1,089,272*	*11,847*	*67,400*	*2,986*	*1,990,030*
(13) *Less:* revenues credited to the vote		20,315	3		20,318						20,318
		20,315	**3**		**20,318**						**20,318**
		17,741			*17,741*						*17,741*
Total net expenditures	750,832	8,148	139,578	10,366	908,924	24,755	1,335,360		81,000	3,418	2,353,457
	726,468	**(3,198)**	**137,412**	**10,364**	**871,046**	**17,617**	**1,332,920**		**81,000**	**2,930**	**2,305,513**
	630,117	*(2,475)*	*152,238*	*3,736*	*783,616*	*17,168*	*1,089,272*	*11,847*	*67,400*	*2,986*	*1,972,289*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

DEPARTMENT

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Return on investments	592,756	575,979
Refunds of previous years' expenditure	8,845,683	8,316,910
Services and service fees	125,613	137,207
Privileges, licences and permits	11,831,443	10,482,925
Proceeds from sales	13,791	11,962
Other non-tax revenue	2,425,040	2,225,720
Total	23,834,326	21,750,703

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
International organizations—		
International organizations and associations—		
United Nations bonds	24,732	
Miscellaneous—		
Personnel posted abroad	568,024	
		592,756
Refunds of previous years' expenditure:		
Accountable advances	757,135	
Adjustment to prior year's Payables at Year End (PAYE)	957,455	
Canada's share of unexpended balances of prior year assessed contributions to international organizations	3,761,545	
Program for Export Market Development—Contributions	893,708	
Prairie Grain Advance Payments Act—Transfer payments	340,225	
Sundries	2,135,615	
		8,845,683
Services and service fees:		
Consular service fees	124,636	
Sundries	977	
		125,613
Privileges, licences and permits:		
Import/export permits	1,079,545	
Rental of staff accommodations	10,534,666	
Rental of Crown-held automobiles and commuting transportation	154,384	
Sundries	62,848	
		11,831,443
Other non-tax revenue:		
Services rendered on behalf of Passport Office	1,050,687	
International organization's rent share of accommodation	725,961	
Sundries	648,392	
		2,425,040

CANADIAN INTERNATIONAL DEVELOPMENT AGENCY

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Return on investments	5,919,622	5,746,048
Refunds of previous years' expenditure	1,791,741	3,639,154
Services and service fees	219,733	263,227
Other non-tax revenue	84,679	286,149
Total	8,015,775	9,934,578

Details

	1984-85
	$
Non-Tax Revenue—	
Return on investments:	
Loans, investments and advances—	
Other—	
National governments including developing countries—	
Developing countries—	
Special loan assistance	5,919,622
Services and service fees:	
Services and commitment charges on loans to developing countries	219,733

EXPORT DEVELOPMENT CORPORATION

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Return on investments	69,114,322	82,118,621
Refunds of previous years' expenditure		39,000,000
Other non-tax revenue	8,614,541	16,427,883
Total	77,728,863	137,546,504

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
Lending institutions—		
Export Development Corporation—Interest	24,069,088	
Other—		
National governments including developing countries—		
Development of export trade—Interest	27,101,448	
Miscellaneous—		
Development of export trade—Interest	17,943,786	
		69,114,322
Other non-tax revenue:		
Recoverable guarantees	6,921,627	
Sundries	1,692,914	
		8,614,541

INTERNATIONAL JOINT COMMISSION

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	11,970	100
Other non-tax revenue	450,640	604,032
Total	462,610	604,132

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	6,207	
Adjustment to prior year's Payables at Year End (PAYE)	5,763	
		11,970
Other non-tax revenue:		
Miscellaneous revenue	20	
United States share of expenses of the regional office—Windsor	450,620	
		450,640

Appendix

Passport Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Passport Office Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year.

The Fund maintains a system of internal accounting controls which provides management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

Approved by:

D. BRESNAHAN
Director General, Finance and Management Services
(Senior full-time financial officer)

GARY R. HARMAN
Assistant Deputy Minister, Administration
(Senior financial officer)

July 8, 1985

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Net profit for the year	(593)	3,615	(1,350)	2,274
Add: items not requiring use of funds	281	305	303	381
Operating sources	(312)	3,920	(1,047)	2,655
Net capital acquisitions	(837)	(556)	(106)	(106)
Working capital change	90	678	(48)	(11)
Other items		(844)		(63)
Authority provided	(1,059)	3,198	(1,201)	2,475

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Accounts receivable		
Federal Government	42,738	84,044
Outside parties	6,197	6,156
Inventories (Notes 2 and 3)	699,381	447,979
Prepaid expenses	31,741	33,705
	780,057	571,884
Fixed assets at cost (Note 4)	2,228,431	1,697,512
Less: accumulated depreciation	1,312,530	1,256,608
	915,901	440,904
	1,695,958	1,012,788

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	1,682,207	1,177,661
Outside parties	897,230	539,762
Current portion of the provision for employee termination benefits	10,068	23,482
Deferred revenue—Unearned fees	203,558	166,211
	2,793,063	1,907,116
Long-term liability		
Provision for employee termination benefits	1,211,284	1,004,275
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(9,578,636)	(5,554,197)
Accumulated surplus	7,270,247	3,655,594
	(2,308,389)	(1,898,603)
	1,695,958	1,012,788

The accompanying notes are an integral part of the financial statements.

Appendix—*Continued*

Passport Office Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Revenue		
Fees earned	20,262,690	17,817,632
Miscellaneous revenue	4,976	1,425
	20,267,666	17,819,057
Operating expenses		
Salaries and employee benefits	9,305,497	8,632,157
Provision for employee termination benefits	224,502	167,462
Passport materials and application forms	1,673,892	1,554,926
Accommodation	1,570,245	1,429,347
Professional and special services	1,266,963	1,214,863
Passport operations at posts abroad	957,805	864,876
Postal services and postage	612,485	576,159
Telecommunications	450,277	399,376
Printing, stationery and supplies	303,405	274,502
Freight, express and cartage	130,494	111,753
Depreciation and amortization	78,788	199,058
Travel and removal	49,975	50,349
Repair and replacement of office furniture and equipment	25,833	29,107
Loss on disposal of fixed assets	1,966	15,098
Information	886	26,128
	16,653,013	15,545,161
Net profit	3,614,653	2,273,896

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year	3,655,594	1,381,698
Net profit for the year	3,614,653	2,273,896
Balance, end of year	7,270,247	3,655,594

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sources of working capital		
Operations		
Net profit for the year	3,614,653	2,273,896
Add: items not requiring use of funds		
provision for employee termination benefits	224,502	167,462
depreciation and amortization	78,788	199,058
loss on disposal of fixed assets	1,966	15,098
	3,919,909	2,655,514
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	4,024,439	2,498,368
Purchase of fixed assets	555,751	106,176
Payments on and change in the current portion of the provision for employee termination benefits	17,493	40,011
	4,597,683	2,644,555
Decrease (increase) in working capital	677,774	(10,959)
Working capital deficiency, beginning of year	1,335,232	1,346,191
Working capital deficiency, end of year	2,013,006	1,335,232
Changes in working capital components:		
Decrease (increase) in accounts receivable	41,265	(33,429)
(Increase) decrease in inventories	(251,402)	43,765
Decrease (increase) in prepaid expenses	1,964	(16,693)
Increase in accounts payable and accrued liabilities	862,014	48,081
(Decrease) increase in current portion of the provision for employee termination benefits	(13,414)	4,196
Increase (decrease) in deferred revenue—Unearned fees	37,347	(56,879)
	677,774	(10,959)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1985

	1985	1984
	$	$
Debit balance in the accumulated net charge against the Fund's authority account	9,578,636	5,554,197
Less: PAYE charges against the appropriation account after March 31	2,245,298	1,450,017
Add: amounts credited to the appropriation account after March 31	13,208	44,023
Net authority provided, end of year	7,346,546	4,148,203
Authority limit	4,000,000	4,000,000
Unused authority carried forward	11,346,546	8,148,203

Appendix—*Concluded*

Passport Office Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Purpose and authority

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,000,000 at any time. An amount of $745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

(b) Fixed assets

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other fixed assets are depreciated from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Equipment	
Electronic data processing	5 years
Other	10 years

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Inventories

	1985	1984
	$	$
Materials and supplies	604,184	362,248
Work-in-process	95,197	85,731
	699,381	447,979

4. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Leasehold improvements	120,386	27,667	13,328	134,725
Furniture	349,581	14,340	849	363,072
Equipment	1,227,545	513,744	10,655	1,730,634
	1,697,512	555,751	24,832	2,228,431

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Leasehold improvements	105,705	9,110	13,328	101,487
Furniture	175,536	22,675	467	197,744
Equipment	975,367	47,003	9,071	1,013,299
	1,256,608	78,788	22,866	1,312,530

5. Long-term leases

The Passport Office occupies space at eighteen locations under long-term leases which expire between June 30, 1985 and August 31, 1994. The annual rental is approximately $1,550,000.

SECTION 9

1984-85
PUBLIC ACCOUNTS

Finance

Department
Auditor General
Insurance
Tariff Board

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FINANCE

Department

Objectives

FINANCIAL AND ECONOMIC POLICIES PROGRAM

—To assist the Government in deciding upon and implementing financial and economic policies and programs.

PUBLIC DEBT PROGRAM

—To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

FISCAL TRANSFER PAYMENTS PROGRAM

—To provide funds for payments to provincial governments under various statutory authorities.

CANADIAN IMPORT TRIBUNAL PROGRAM*

—To determine whether dumped or subsidized imported goods are injuring Canadian producers and to inquire into other matters in relation to injurious imports that are referred to it by the Governor in Council.

INSPECTOR GENERAL OF BANKS PROGRAM

—To ensure that the provisions of the Bank Act and the Quebec Savings Banks Act are being duly observed so that the confidence of the public in the Canadian banking system is sustained.

Auditor General

Objective

—To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs, revenues and expenditures.

Insurance

Objective

—To protect the public against financial loss from the operations of federally registered or licensed financial institutions and registered pension plans and to provide actuarial services for the Government and other Government departments.

Tariff Board

Objective

—To adjudicate upon appeals from customs and excise rulings made by the Department of National Revenue and to conduct studies of the Customs Tariff Structure as directed by the Minister of Finance.

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* Formerly the Anti-Dumping Tribunal Program.

Vote	Program	
	DEPARTMENT	
	FINANCIAL AND ECONOMIC POLICIES PROGRAM	
	Budgetary	
1	Program expenditures and authority to spend revenue received during the year	$ 42,871,500
	1b	4,657,000
Stat	Minister of Finance—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Purchase of domestic coinage	
Stat	Payment of liabilities previously transferred to revenue	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
Stat	The International Development Association Act. The Minister of Finance may issue to the International Development Association, in such form as he may determine, non-interest bearing, non-negotiable demand notes in an amount not exceeding in the aggregate $200,600,000 for the purpose of honouring Canada's commitment for supplementing the resources available to the International Development Association. (Gross)	
Stat	Payments in respect of the encashment of notes issued to the International Development Association. (Authorized by previous appropriation acts and S.C. 1982-83, c.70)	
Stat	The Bretton Woods Agreements Act. The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the Agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, $2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which is equal to $2,627,671,570 US. (Gross).	
	Amount brought forward in CDN$	
	Translation to US$ at beginning of year ($1.2761 CDN = $1 US)	
	US$ balance, including 1984 increase to authority	
	Translation to CDN$ at end of year ($1.3636 CDN = $1 US)—Brought forward amount	
Stat	Subscriptions to the International Bank for Reconstruction and Development. (Authorized by previous appropriation acts and S.C. 1980-81-82, c. 129)	
Stat	The Canada Deposit Insurance Corporation Act, Section 37, as amended. The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed $1,500,000,000. (Net)	
	Use of appropriations not required for the current year	
	Total program—Non-budgetary	
	PUBLIC DEBT PROGRAM	
	Budgetary	
Stat	Interest and other costs (Financial Administration Act)	
	FISCAL TRANSFER PAYMENTS PROGRAM	
	Budgetary	
Stat	Payments to provincial governments under the Constitution Acts, 1867-1982, the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, and other statutory authority	
Stat	Payments to the provinces under the Public Utilities Income Tax Transfer Act	
	Total program—Budgetary	
	CANADIAN IMPORT TRIBUNAL PROGRAM	
	Budgetary	
5	Program expenditures	$ 1,462,000
	5b	357,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
47,528,500		47,528,500		47,528,500	46,720,969	807,531		41,903,117
40,500	1,183	41,683		41,683	41,683			40,975
4,123,000	629,000	4,752,000		4,752,000	4,752,000			4,356,000
48,000,000	(10,196,114)	37,803,886		37,803,886	37,803,886			22,498,530
	389,917	389,917		389,917	389,917			211,672
								48,118
99,692,000	***(9,176,014)***	***90,515,986***		***90,515,986***	***89,708,455***	***807,531***		***69,058,412***
			167,700,000	167,700,000	167,700,000			32,900,000
207,000,000	(207,000,000)							
			3,101,758,370					
	(671,103,743)	(671,103,743)		2,430,654,627US	29,305,621US		2,401,349,006US	39,405,728US
	883,786,023	883,786,023		883,786,023	10,655,524		873,130,499	10,879,921
30,700,000	(30,700,000)							
30,700,000	*181,982,280*	*212,682,280*	*3,101,758,370*	*3,314,440,650*	*39,961,145*		*3,274,479,505*	*50,285,649*
			1,500,000,000	1,500,000,000	40,000,000		1,460,000,000	(140,000,000)
								95,701,000
237,700,000	***(25,017,720)***	***212,682,280***	***4,769,458,370***	***4,982,140,650***	***247,661,145***		***4,734,479,505***	***38,886,649***
22,660,000,000	***(108,827,355)***	***22,551,172,645***		***22,551,172,645***	***22,551,172,645***			***18,146,282,269***
5,522,029,000	(916,477)	5,521,112,523		5,521,112,523	5,521,112,523			5,466,127,947
285,900,000	6,588,693	292,488,693		292,488,693	292,488,693			180,714,131
5,807,929,000	***5,672,216***	***5,813,601,216***		***5,813,601,216***	***5,813,601,216***			***5,646,842,078***
1,819,000		1,819,000		1,819,000	1,736,532	82,468		1,415,818
162,000	25,000	187,000		187,000	187,000			173,000
1,981,000	***25,000***	***2,006,000***		***2,006,000***	***1,923,532***	***82,468***		***1,588,818***

Use of Appropriations—*Concluded*

Vote	Program	
	INSPECTOR GENERAL OF BANKS PROGRAM	
	Budgetary	
10	Program expenditures	$ 1,570,000
	10c	100,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SPECIAL PROGRAM	
	Budgetary	
15	To extend the purposes of Finance Vote 22a, Appropriation Act No. 9, 1966, to authorize payment out of the Foreign Claims Fund of the expenses incurred in investigating and reporting on Canadian claims prior to agreements relating to the settlement of such claims being entered into with governments of other countries and to authorize a payment to the Foreign Claims Fund of	
Stat	Provision of financial assistance to the Canadian Commercial Bank in accordance with the Canadian Commercial Bank Financial Assistance Act.	
	Total authorized limit in accordance with Section 3 of the Act	
	Total program—Budgetary	
	Non-budgetary	
L20	Advances in respect of a toll bridge across the harbour of Saint John, NB in accordance with terms and conditions set out in an agreement relating to the financing, construction and operation of the toll bridge entered into between Canada, New Brunswick, the City of Saint John and the Bridge Authority, approved by the Governor in Council: (a) to the Saint John Harbour Bridge Authority established by c.150 of the Statutes of New Brunswick, 1961-62; or (b) to a trustee for the holders of securities issued by the Authority; the total amount of advances for the fiscal year to be based on the difference for the year between the operating and financing costs of the toll bridge and the actual revenue of the Bridge Authority, as determined pursuant to the agreement, repayable if the actual revenue of the Bridge Authority for the fiscal year exceeds the amount of the operating and financing costs for such year. (Gross)	
	Subtotal— Budgetary	
	Non-budgetary	
	AUDITOR GENERAL	
	Budgetary	
25	Program expenditures, the grant listed in the Estimates and contributions	$ 37,132,000
	Transfer from TB Vote 10[1]	8,415
Stat	Salary of the Auditor General	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	INSURANCE	
	Budgetary	
30	Program expenditures	$ 11,662,000
	30c	550,000
Stat	Contributions to employee benefit plans	
Stat	Civil service insurance actuarial liability adjustment	
	Total program—Budgetary	
	TARIFF BOARD	
	Budgetary	
35	Program expenditures	$ 1,614,000
	35b	552,770
	Transfer from TB Vote 5[1]	128,100
Stat	Salaries of the members of the Tariff Board (Tariff Board Act)	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total— Budgetary	
	Non-budgetary	

---

[1] Treasury Board Vote 5 Government contingencies.
Treasury Board Vote 10 employment initiatives.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
1,670,000		1,670,000		1,670,000	1,443,939	226,061		1,301,393
178,000	28,000	206,000		206,000	206,000			190,000
1,848,000	***28,000***	***1,876,000***		***1,876,000***	***1,649,939***	***226,061***		***1,491,393***
100,000		100,000		100,000	100,000			52,000
	75,000,000	75,000,000		75,000,000			75,000,000	
100,000	***75,000,000***	***75,100,000***		***75,100,000***	***100,000***		***75,000,000***	***52,000***
950,000		***950,000***		***950,000***	***930,990***	***19,010***		***840,239***
28,571,550,000	(37,278,153)	28,534,271,847		28,534,271,847	28,458,155,787	1,116,060	75,000,000	23,865,314,970
238,650,000	(25,017,720)	213,632,280	4,769,458,370	4,983,090,650	248,592,135	19,010	4,734,479,505	39,726,888
37,140,415		37,140,415		37,140,415	35,740,876	1,399,539		34,190,377
103,000	(78)	102,922		102,922	102,922			98,284
3,369,000	514,000	3,883,000		3,883,000	3,883,000			3,223,000
40,612,415	***513,922***	***41,126,337***		***41,126,337***	***39,726,798***	***1,399,539***		***37,511,661***
12,212,000		12,212,000		12,212,000	11,419,378	792,622		11,978,185
1,103,000	169,000	1,272,000		1,272,000	1,272,000			1,143,000
	306,595	306,595		306,595	306,595			328,753
13,315,000	***475,595***	***13,790,595***		***13,790,595***	***12,997,973***	***792,622***		***13,449,938***
2,294,870		2,294,870		2,294,870	1,864,193	430,677		1,428,230
511,000	142,827	653,827		653,827	653,827			443,419
224,000	35,000	259,000		259,000	259,000			239,000
3,029,870	***177,827***	***3,207,697***		***3,207,697***	***2,777,020***	***430,677***		***2,110,649***
28,628,507,285	(36,110,809)	28,592,396,476		28,592,396,476	28,513,657,578	3,738,898	75,000,000	23,918,387,218
238,650,000	(25,017,720)	213,632,280	4,769,458,370	4,983,090,650	248,592,135	19,010	4,734,479,505	39,726,888

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
FINANCIAL AND ECONOMIC POLICIES	1984-85	89,708	151,211	4,394	919	(56,190)
	1983-84	69,058	79,766	4,375	659	(5,674)
PUBLIC DEBT	1984-85	22,551,173	3,388,729			19,162,444
	1983-84	18,146,282	2,956,915			15,189,367
FISCAL TRANSFER PAYMENTS	1984-85	5,813,601				5,813,601
	1983-84	5,646,842				5,646,842
CANADIAN IMPORT TRIBUNAL	1984-85	1,924		314	24	2,262
	1983-84	1,589		314	19	1,922
INSPECTOR GENERAL OF BANKS	1984-85	1,650	1,698	197	25	174
	1983-84	1,491	1,271	197	20	437
SPECIAL	1984-85	100				100
	1983-84	52				52
	1984-85	28,458,156	3,541,638	4,905	968	24,922,391
	1983-84	23,865,314	3,037,952	4,886	698	20,832,946
AUDITOR GENERAL	1984-85	39,727	267	3,096	603	43,159
	1983-84	37,512	170	3,096	449	40,887
INSURANCE	1984-85	12,998	13,000	891	454	1,343
	1983-84	13,450	13,490	869	393	1,222
TARIFF BOARD	1984-85	2,777		313	31	3,121
	1983-84	2,111		756	28	2,895
Total	1984-85	28,513,658	3,554,905	9,205	2,056	24,970,014
	1983-84	23,918,387	3,051,612	9,607	1,568	20,877,950

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
FINANCIAL AND ECONOMIC POLICIES PROGRAM								
Financial and economic policies	31,900	28,121		758			31,900	28,879
Administration	27,747	28,290	1,014	2,523			28,761	30,813
Domestic coinage	37,804	37,804					37,804	37,804
	97,451	94,215	1,014	3,281			98,465	97,496
Less: revenues credited to the vote	7,949	7,788					7,949	7,788
	89,502	86,427	1,014	3,281			90,516	89,708
Less: receipts credited to revenue		151,211						151,211
Add: accommodation provided without charge by Public Works	4,394	4,394					4,394	4,394
other services provided without charge by other departments	919	919					919	919
Total cost of program	94,815	(59,471)	1,014	3,281			95,829	(56,190)
PUBLIC DEBT PROGRAM								
Interest costs	22,496,929	22,496,929					22,496,929	22,496,929
Servicing and issuing costs	54,244	54,244					54,244	54,244
	22,551,173	22,551,173					22,551,173	22,551,173
Less: receipts credited to revenue	3,388,729	3,388,729					3,388,729	3,388,729
Total cost of program	19,162,444	19,162,444					19,162,444	19,162,444
FISCAL TRANSFER PAYMENTS PROGRAM								
Fiscal transfer payments					5,813,601	5,813,601	5,813,601	5,813,601
CANADIAN IMPORT TRIBUNAL PROGRAM								
Canadian import tribunal	1,989	1,898	17	26			2,006	1,924
Add: accommodation provided without charge by Public Works	314	314					314	314
other services provided without charge by other departments	24	24					24	24
Total cost of program	2,327	2,236	17	26			2,344	2,262
INSPECTOR GENERAL OF BANKS PROGRAM								
Inspector General of Banks	1,876	1,637		13			1,876	1,650
Less: receipts credited to revenue	1,748	1,698					1,748	1,698
Add: accommodation provided without charge by Public Works	197	197					197	197
other services provided without charge by other departments	25	25					25	25
Total cost of program	350	161		13			350	174
SPECIAL PROGRAM								
Special Program	75,100	100					75,100	100

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
AUDITOR GENERAL								
Legislative auditing	40,542	38,309	220	1,060	364	358	41,126	39,727
Less: receipts credited to revenue	179	267					179	267
Add: accommodation provided without charge by Public Works	3,096	3,096					3,096	3,096
other services provided without charge by other departments	603	603					603	603
Total cost of program	44,062	41,741	220	1,060	364	358	44,646	43,159
INSURANCE								
Administration	1,823	1,718	21	76			1,844	1,794
Supervision of companies	10,169	9,507					10,169	9,507
Actuarial and other services	1,471	1,390					1,471	1,390
Civil service insurance actuarial liability adjustment	307	307					307	307
	13,770	12,922	21	76			13,791	12,998
Less: receipts credited to revenue	12,998	13,000					12,998	13,000
Add: accommodation provided without charge by Public Works	865	891					865	891
other services provided without charge by other departments	520	454					520	454
Total cost of program	2,157	1,267	21	76			2,178	1,343
TARIFF BOARD								
Appeals	616	521					616	521
References	1,850	1,565					1,850	1,565
Administration	470	397	13	35			483	432
Contributions to employee benefit plans	259	259					259	259
	3,195	2,742	13	35			3,208	2,777
Add: accommodation provided without charge by Public Works	313	313					313	313
other services provided without charge by other departments	31	31					31	31
Total cost of program	3,539	3,086	13	35			3,552	3,121

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
FISCAL TRANSFER PAYMENTS PROGRAM			
Transfer payments			
Fiscal transfer payments			
Statutory subsidies	35,807	35,807	35,736
Fiscal equalization	5,395,239	5,395,239	5,358,429
Reciprocal taxation	209,047	209,047	197,864
Public utilities income tax transfer	292,489	292,489	180,714
Youth allowance recovery	(213,132)	(213,132)	(206,055)
Fiscal stabilization	94,000	94,000	80,000
1971 Undistributed income on hand	151	151	154
	5,813,601	*5,813,601*	*5,646,842*
AUDITOR GENERAL			
Grant			
Legislative auditing			
International Organization of Supreme Audit Institutions	*8*	*4*	
Contributions			
Legislative auditing			
Canadian Comprehensive Auditing Foundation	*356*	*354*	*337*
	364	*358*	*337*
Total	5,813,965	5,813,959	5,647,179

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Financial and Economic Policies Program	Public Debt Program	Fiscal Transfer Payments Program	Canadian Import Tribunal Program
(1) Salaries and wages	31,920 **31,416** *28,930*			1,398 **1,343** *1,211*
(1) Other personnel costs	4,752 **4,752** *4,356*			187 **187** *173*
(2) Transportation and communications	4,943 **4,960** *4,636*			89 **60** *50*
(3) Information	4,924 **3,991** *3,611*			70 **107** *36*
(4) Professional and special services	8,165 **7,165** *8,170*			180 **173** *93*
(5) Rentals	1,980 **1,232** *1,073*			24 **16** *4*
(6) Purchased repair and upkeep	1,208 **858** *647*			6 **4** *4*
(7) Utilities, materials and supplies	39,169 **39,365** *23,750*			35 **8** *6*
(9) Construction and acquisition of machinery and equipment	1,014 **3,281** *1,191*			17 **26** *12*
(10) Grants, contributions and other transfer payments			5,813,601 **5,813,601** *5,646,842*	
(11) Public debt charges		22,551,173 **22,551,173** *18,146,282*		
(12) All other expenditures	390 **476** *262*			
(1-12) Total	98,465 **97,496** *76,626*	22,551,173 **22,551,173** *18,146,282*	5,813,601 **5,813,601** *5,646,842*	2,006 **1,924** *1,589*
(13) *Less:* revenues credited to the vote	7,949 **7,788** *7,568*			
Total net expenditures	90,516 **89,708** *69,058*	22,551,173 **22,551,173** *18,146,282*	5,813,601 **5,813,601** *5,646,842*	2,006 **1,924** *1,589*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Inspector General of Banks Program	Special Program	Subtotal	Auditor General	Insurance	Tariff Board	Total
1,440		34,758	26,575	8,486	1,944	71,763
1,254		**34,013**	**24,045**	**7,951**	**1,894**	**67,903**
1,125		*31,266*	*22,711*	*7,388*	*1,487*	*62,852*
206		5,145	3,883	1,579	259	10,866
206		**5,145**	**4,007**	**1,579**	**259**	**10,990**
190		*4,719*	*3,361*	*1,472*	*239*	*9,791*
127		5,159	2,600	538	164	8,461
109		**5,129**	**2,441**	**570**	**99**	**8,239**
99		*4,785*	*2,535*	*441*	*108*	*7,869*
18		5,012	110	62	253	5,437
19		**4,117**	**99**	**46**	**130**	**4,392**
7		*3,654*	*123*	*77*	*48*	*3,902*
70		8,415	6,527	2,895	361	18,198
39		**7,377**	**6,629**	**2,557**	**288**	**16,851**
52		*8,315*	*6,747*	*3,652*	*157*	*18,871*
6		2,010	246	40	22	2,318
2		**1,250**	**280**	**40**	**22**	**1,592**
4		*1,081*	*220*	*39*	*23*	*1,363*
2		1,216	105	38	7	1,366
2		**864**	**202**	**37**	**7**	**1,110**
8		*659*	*163*	*24*	*10*	*856*
7		39,211	485	131	43	39,870
6		**39,379**	**601**	**141**	**39**	**40,160**
5		*23,761*	*569*	*142*	*20*	*24,492*
		1,031	220	21	35	1,307
13		**3,320**	**1,060**	**76**	**35**	**4,491**
1		*1,204*	*742*	*213*	*16*	*2,175*
		5,813,601	364			5,813,965
		5,813,601	**358**			**5,813,959**
		5,646,842	*337*			*5,647,179*
		22,551,173				22,551,173
		22,551,173				**22,551,173**
		18,146,282				*18,146,282*
	75,100	75,490	11	1	120	75,622
	100	**576**	**5**	**1**	**4**	**586**
	52	*314*	*4*	*2*	*3*	*323*
1,876	75,100	28,542,221	41,126	13,791	3,208	28,600,346
1,650	**100**	**28,465,944**	**39,727**	**12,998**	**2,777**	**28,521,446**
1,491	*52*	*23,872,882*	*37,512*	*13,450*	*2,111*	*23,925,955*
		7,949				7,949
		7,788				**7,788**
		7,568				*7,568*
1,876	75,100	28,534,272	41,126	13,791	3,208	28,592,397
1,650	**100**	**28,458,156**	**39,727**	**12,998**	**2,777**	**28,513,658**
1,491	*52*	*23,865,314*	*37,512*	*13,450*	*2,111*	*23,918,387*

Revenue

	1984-85	1983-84
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Return on investments	3,388,729,204	2,956,915,469
Refunds of previous years' expenditure	9,770,412	2,443,561
Services and service fees	1,735,427	1,303,392
Domestic coinage	70,061,851	55,700,293
Premium and discount on exchange	60,839,621	18,973,370
Other non-tax revenue	10,501,233	2,616,096
Total	3,541,637,748	3,037,952,181

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
Lending institutions—		
Other—		
Bank of Canada—		
Transfer of profit		1,852,185,490
Other—		
Provincial and territorial governments—		
Federal-provincial employment loans program—Interest	7,726,788	
Federal-provincial fiscal arrangements—Interest	58,944	
Municipal Development and Loan Board—Interest	6,370,338	
Special development loans program—Interest	7,946,593	
Winter capital projects fund—Interest	14,781,835	
Town of Oromocto—Interest	5,041	
		36,889,539
National governments including developing countries—		
Jamaica—Special program—Economic assistance	3,021,867	
United Kingdom—The United Kingdom Financial Agreement Act, 1946—Interest	14,995,165	
		18,017,032
Miscellaneous—		
Ottawa Civil Service Recreational Association—Interest	15,063	
Town of Oromocto—Interest	1,045	
Town of Oromocto Development Corporation—Interest	20,957	
		37,065
Foreign exchange accounts—		
Exchange Fund Account—		
Advances—		
Profit and surplus	413,997,251	
International Monetary Fund—		
Subscriptions—Transfer of profit	14,963,537	
		428,960,788
Cash—		
Interest on bank deposits		238,226,497
Other accounts—		
Interest on loans to the Unemployment Insurance Account—		
Interest	738,477,498	
Government's holdings of unmatured debt—		
Interest and transfer of profit	69,264,623	
Revolving funds—		
Supply Revolving Fund—		
Interest	5,172,809	
Government Telecommunications Agency Revolving Fund—Interest	960,378	
Self-supporting Airports and Associated Ground Services Revolving Fund—Interest	537,485	
		814,412,793
		3,388,729,204
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure—Provinces	9,535,744	
Refund of salaries, goods and services	18,354	
Adjustment to prior year's Payables at Year End (PAYE)	216,314	
		9,770,412
Services and service fees:		
Cost of bank inspections	1,672,010	
Fines, penalties and forfeitures	37,772	
Foreign bank registration fees	25,500	
Fees—Access to information	145	
		1,735,427
Other non-tax revenue:		
Unclaimed balances which have been received from the Bank of Canada in respect of the chartered banks		164,779
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—		
Imprest account cheques	10,822	
Outstanding cheques	2,716,264	
		2,727,086
Canada's share of operating revenue of the Peace Bridge, Fort Erie, Ontario		200,000
Recovery of costs by employee pay deductions		513
Liabilities transferred from Government Annuities Account		1
Other miscellaneous revenues under $500 per item		1,289
Transfer from matured debt outstanding		174,700
International Monetary Fund's transfer charges		7,232,865
		10,501,233

Revenue—*Concluded*

AUDITOR GENERAL

	1984-85	1983-84
	$	$
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	54,245	35,960
Services and service fees	136,241	128,026
Other non-tax revenue	76,847	6,297
Total	267,333	170,283

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	11,345	
Adjustment to prior year's Payables at Year End (PAYE)	42,900	54,245
Services and service fees:		
Auditing services rendered to organizations		136,241
Other non-tax revenue:		
Recovery of costs—Assistance project to China	74,787	
Miscellaneous	2,060	76,847

INSURANCE

	1984-85	1983-84
	$	$
Summary		
Tax Revenue—		
Tax on insurance premiums	*957,137*	*1,102,667*
Non-Tax Revenue—		
Refunds of previous years' expenditure	35,570	247,857
Services and service fees	12,963,817	13,240,962
Other non-tax revenue	660	968
	13,000,047	*13,489,787*
Total	13,957,184	14,592,454

	1984-85	
	$	$
Details		
Tax Revenue—		
Tax on insurance premiums:[1]		
On insurance placed with unauthorized insurers	919,638	
On insurance placed with authorized insurers through brokers or agents outside Canada	37,499	957,137
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	19,186	
Adjustment to prior year's Payables at Year End (PAYE)	16,384	35,570
Services and service fees:		
Assessments on:[2]		
Insurance companies	9,287,679	
Investment companies	373,216	
Trust companies	1,181,884	
Loan companies	788,848	
Co-operative credit societies	144,932	
Services provided to Canada Deposit Insurance Corporation	451,697	
Services provided to Canada Pension Plan	382,259	
Fees collected under Pension Benefits Standards Act	340,012	
Penalties collected from companies which did not file statements (business, semi-annual and annual) within the time limits imposed under the terms of acts administered by the Department	13,290	12,963,817

[1] Under Part 1 of the Excise Tax Act R.S. c. E-13, 1970, a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or of any province thereof. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.

[2] Under the provisions of the Department of Insurance Act, R.S. c. I-17, 1970, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, the Co-operative Credit Associations Act, the Foreign Insurance Companies Act, the Loan Companies Act, and the Trust Companies Act, is assessed against the companies transacting business thereunder, in the proportion which the net receipts (as defined in the Act), or income of each in Canada bears to the total amount of such receipts or income received in Canada by all such companies during the preceding calendar year. Under the provisions of the Investment Companies Act, S.C. c. 33, 1970-71, the expenditure incurred each fiscal year in connection with the administration of the Act is assessed against investment companies in the proportion which the mean assets (as defined in the Act) of each bears to the total mean assets of all such companies.

SECTION 10

1984-85
PUBLIC ACCOUNTS

Fisheries and Oceans

Department
Canadian Saltfish Corporation
Freshwater Fish Marketing Corporation

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FISHERIES AND OCEANS

Department

Objective

—To undertake, promote and co-ordinate policies and programs; for the conservation and management of the aquatic renewable resources of Canada and their habitats; for the sustained economic utilization of these resources, taking into account the dependence of Canadian communities on them; and for the conduct of surveys and research in support of Canada's economic and scientific interests in the oceans, including the safe use of Canada's navigable waters and environmentally-acceptable utilization of other marine resources.

Canadian Saltfish Corporation

Objective

—To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

—To regulate interprovincial and export trade in freshwater fish.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	Budgetary	
1*	Operating expenditures, Canada's share of expenses of the international fisheries commissions, authority to provide free accommodation for the international fisheries commissions, authority to make recoverable advances in the amounts of the shares of the international fisheries commissions of joint cost projects	$ 431,720,500
	1a	9,566,000
	1b	15,372,600
	Transfer from: TB Vote 10(1)	2,033,771
	TB Vote 30(1)	180,000
2b	Purchases of fisheries products, designated by the Governor in Council, pursuant to the Fisheries Prices Support Act	
5*	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	$ 210,364,000
	5a	765,000
	5b	30,052,500
10	The grants listed in the Estimates and contributions	$ 16,762,115
	10a	4,435,000
	10b	20,173,000
	10c	1
Stat	Minister of Fisheries and Oceans—Salary and motor car allowance	
Stat	Liabilities under the Fisheries Improvement Loans Act	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
540	Appropriation Act No. 5, 1955, as amended by Vote 527, Appropriation Act No. 6, 1956 and Vote L38b, Appropriation Act No. 1, 1970, provided for the establishment of one or more special accounts replacing those established by Vote 536, Appropriation Act No. 4, 1954, for the purpose of a plan to be known as the Fishing Vessel Insurance Plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries and with advances in accordance with the regulations, such advances not at any time to exceed $150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The Lobster Trap Indemnity Fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)	
Stat	The Atlantic Fisheries Restructuring Act, Bill C-170, Section 4. To carry out the purpose of this Act, the Minister may, on such terms as the Minister specifies, make a contribution or loan to a fishery enterprise. Section 8(1). In respect of the period between the date this Act comes into force and March 31, 1985, there is hereby appropriated $138,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required. (Gross)	
L15c	Payments in respect of Atlantic fisheries restructuring pursuant to the Atlantic Fisheries Restructuring Act. (Gross)	
	Toral program—Non-budgetary	
	CANADIAN SALTFISH CORPORATION	
	Non-budgetary	
L23b	This account was established to record loans made to the Canadian Saltfish Corporation which was established under the Saltfish Act, 1969-70, and was extended by Vote L23b, Appropriation Act No. 1, 1976 to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish. Section 17 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. PC 1973-1915 July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital. The maximum amount that may be borrowed from all lenders is $50,000,000 as amended by Bill C-6, 1984. (Net)	
	FRESHWATER FISH MARKETING CORPORATION	
	Non-budgetary	
L30b	This Corporation was incorporated under the Freshwater Fish Marketing Act, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, Section 17 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and (b) to make loans to the Corporation. Vote L30b, Appropriation Act No. 1, 1974. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of Section 17 of the Freshwater Fish Marketing Act shall not exceed $30,000,000 as amended by Bill C-5, 1984. (Net)	
	Total—Budgetary	
	Non-budgetary	

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(1) Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

* Includes the Royal Commission on Seals and the Sealing Industry in Canada.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
458,872,871		458,872,871		458,872,871	444,686,514	14,186,357		408,060,399
12,000,000		12,000,000		12,000,000	3,086,691	8,913,309		2,410,677
241,181,500		241,181,500		241,181,500	205,362,567	35,818,933		142,846,758
41,370,116		41,370,116		41,370,116	32,412,716	8,957,400		23,908,658
40,500	1,182	41,682		41,682	41,682			40,975
4,000,000	(1,632,576)	2,367,424		2,367,424	2,367,424			3,959,707
27,225,000	4,149,000	31,374,000		31,374,000	31,374,000			27,579,000
	1,318,888	1,318,888		1,318,888	1,318,888			115,914
	117,600	117,600		117,600	117,600			114,439
784,689,987	*3,954,094*	*788,644,081*		*788,644,081*	*720,768,082*	*67,875,999*		*609,036,527*
			150,000	150,000			150,000	
99,500,000	(99,500,000)		99,499,000	99,499,000	99,498,900	100		38,501,000
14,775,000		14,775,000		14,775,000	14,775,000			
114,275,000	*(99,500,000)*	*14,775,000*	*99,649,000*	*114,424,000*	*114,273,900*	*100*	*150,000*	*38,501,000*
	20,000,000	*20,000,000*	*15,906,500*	*35,906,500*	*(1,758,500)*		*37,665,000*	*5,687,500*
	10,000,000	*10,000,000*	*9,659,752*	*19,659,752*	*5,669,957*		*13,989,795*	*(7,701,793)*
784,689,987	3,954,094	788,644,081		788,644,081	720,768,082	67,875,999		609,036,527
114,275,000	(69,500,000)	44,775,000	125,215,252	169,990,252	118,185,357	100	51,804,795	36,486,707

Total Cost of Program—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of program
FISHERIES AND OCEANS	1984-85	720,768	27,275	19,908	12,985	6,518	732,904
	1983-84	609,037	22,685	17,943	11,665	5,137	621,097

Program by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Atlantic fishery management	125,701	124,233	5,521	5,429	594	555	131,816	130,217
Pacific and Yukon fishery management	89,078	89,473	9,034	9,040	550	550	98,662	99,063
Northwest Territories and Inland fishery management	22,517	22,532	1,527	1,501			24,044	24,033
Services to the fishing industry	93,223	79,269	130,223	122,816	39,812	30,903	263,258	232,988
Marketing and international fisheries	11,090	10,791	38	35			11,128	10,826
Ocean science and surveys	92,397	91,436	9,247	9,617	412	403	102,056	101,456
Corporate administration	39,431	31,350	85,567	56,904	2	2	125,000	88,256
Royal Commission on Seals and the Sealing Industry in Canada	936	748	24	21			960	769
Contributions to employee benefit plans	31,374	31,374					31,374	31,374
Minister of Fisheries and Oceans—Salary and motor car allowance	42	42					42	42
Liabilities under the Fisheries Improvement Loans Act					2,367	2,367	2,367	2,367
Federal Court awards	1,319	1,319					1,319	1,319
Refunds of amounts credited to revenue in previous years	118	118					118	118
	507,226	482,685	241,181	205,363	43,737	34,780	792,144	722,828
Less: revenues credited to the vote	3,500	2,060					3,500	2,060
	503,726	480,625	241,181	205,363	43,737	34,780	788,644	720,768
Less: receipts credited to revenue	25,446	27,275					25,446	27,275
Add: accommodation provided without charge by this department	19,908	19,908					19,908	19,908
accommodation provided without charge by Public Works	12,985	12,985					12,985	12,985
other services provided without charge by other departments	6,518	6,518					6,518	6,518
Total cost of program	517,691	492,761	241,181	205,363	43,737	34,780	802,609	732,904

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
Grants			
Atlantic fishery management			
Grant to biology students capable of taking instruction and working in the French language	92	92	
Marine Sciences Research Laboratory of Memorial University, Newfoundland	150	150	150
Expenditures not required for the current year			732
Services to the fishing industry			
Special assistance to self-employed Atlantic and Labrador fishermen affected by abnormal ice conditions	3,781	3,720	
Ocean science and surveys			
Membership fee—International Hydrographic Organization	22	21	20
Intergovernmental Oceanographic Trust Fund	15	15	15
Sea Use Council	15	15	15
Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360	352	360
Expenditures not required for the current year			15
	4,435	*4,365*	*1,307*
Contributions			
Atlantic fishery management			
Assistance to the Committee on Seals and Sealing	111	76	106
Contribution for the Fisheries Resource Employment Development for Youth	215	215	
Contribution towards the defrayal of expenses for the operation of a fishery research camp—Memorial University of Newfoundland	3		
Contribution to the World Wildlife Fund (Canada) for a study of arctic cetaceans	23	23	45
Pacific and Yukon fishery management			
Contribution to the Council of Forest Industries of British Columbia	50	50	50
Contribution to the Vancouver Public Aquarium Association	500	500	
Services to the fishing industry			
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	8,500	5,353	7,702
Contribution towards Fisheries Development Programs in Prince Edward Island	197	197	2,357
Contribution for the Fisheries Resource Employment Development for Youth	4,220	4,216	
Contribution towards Fisheries Development Programs in Labrador	1,740	1,073	1,400
Contribution towards Fisheries Development Programs in Southeast New Brunswick	420	385	568
Contributions in respect of the New Employment Expansion and Development (NEED) Program	406	204	8,012
Contributions towards the cost of installing bait, fish unloading, ice-making and water and power facilities approved under the Special Recovery Capital Projects Program	8,610	8,280	450
Contribution to commercial licensed fishermen and fishermen's associations of the Magdalen Islands	115	115	136
Contributions to commercial licensed fishermen of the North Shore and Lower St Lawrence and the Magdalen Islands	2,988	2,602	10
Contribution to indigenous persons or groups of Northern Quebec, related to their hunting and fishing activities	250	250	
Contribution for Atlantic fisheries technological development and information transfer	1,003	893	
Contribution to the Corporation de la Marina Lotbinière Inc for the development of a marina	434	50	
Contribution to the Club nautique Deschaillons for the development of a marina	632	606	
Liabilities under the Fisheries Improvement Loans Act	2,367	2,367	3,960
Contribution to registered fish plants, corporations, individuals or groups of individuals, involved in the harvesting, processing, marketing or transportation of fish in Prince Edward Island	202	201	
Contribution to the Township of Bosanquet, Ontario, for the construction of nautical infrastructures and related marine works approved under the Special Recovery Capital Projects Program	300		
Contribution towards the cost of installing ice-making and ice-storage facilities under the Atlantic fisheries ice-making/storage infrastructure program	460	455	
Contribution to Atlantic commercial salmon fishermen to buy back licenses	1,694	1,693	
Contribution towards the cost of purchasing New Brunswick based herring purse seiners	3,000		
Contribution to the Club nautique "La Batture" for the dredging of the Rivière Nicolet	250		
Contribution to Les Amis de la marina Inc., Shippegan, New Brunswick, for a marina development project	300	300	
Contribution to Canadian Sealers Association	65	65	
Contribution to the International Game Fish Association	10	10	
Contribution to the Fisheries Council of Canada	35	35	
Contribution to ice-making facilities (Special Employment Initiative)	50	50	
Deficiency payments for frozen cod products	150	149	
Expenditures not required for the current year			1,755
Ocean science and surveys			
Expenditures not required for the current year			10
Corporate administration			
Contribution to the Canadian Science Writers' Association to defray the cost of an annual award for science writing in the area of science and natural resources	2	2	1
	39,302	*30,415*	*26,562*
Total	43,737	34,780	27,869

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT		1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
(1)	Salaries and wages	217,114	216,375	199,276
(1)	Other personnel costs	35,396	35,210	32,255
(2)	Transportation and communications	30,300	29,702	27,118
(3)	Information	6,981	6,476	5,313
(4)	Professional and special services	85,143	84,487	71,355
(5)	Rentals	38,876	27,113	24,961
(6)	Purchased repair and upkeep	26,852	26,451	24,181
(7)	Utilities, materials and supplies	70,333	53,393	51,950
(8)	Construction and acquisition of land, buildings and works	148,431	133,884	97,535
(9)	Construction and acquisition of machinery and equipment	81,996	68,058	42,937
(10)	Grants, contributions and other transfer payments	43,737	34,780	27,869
(12)	All other expenditures	6,985	6,899	5,244
(1-12)	Total	792,144	722,828	609,994
(13)	*Less:* revenues credited to the vote	3,500	2,060	957
	Total net expenditures	788,644	720,768	609,037

Revenue

	1984-85	1983-84
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Return on investments	3,464,939	3,083,220
Refunds of previous years' expenditure	2,604,105	1,603,248
Services and service fees	1,019,061	936,884
Privileges, licences and permits	11,941,501	10,444,317
Proceeds from sales	4,055,753	2,758,522
Other non-tax revenue	4,189,197	3,858,493
Total	27,274,556	22,684,684

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
Other—		
Canadian Saltfish Corporation—Interest	2,252,579	
Freshwater Fish Marketing Corporation—Interest	1,158,545	
Other—		
Miscellaneous—		
Canadian producers of frozen groundfish—Interest	47,992	
Haddock fishermen—Interest	5,823	
		3,464,939
Refunds of previous years' expenditure:		
Refund of outstanding advances	51,524	
Adjustment to prior year's Payables at Year End (PAYE)	1,287,404	
Sundries	1,265,177	
		2,604,105
Services and service fees:		
Insulated container rental	873,197	
Service charges	55,258	
Other fees	90,606	
		1,019,061
Privileges, licences and permits:		
Fees	3,800,926	
Licences	6,474,245	
Bait	7,660	
Registrations	1,607,701	
Leases	50,969	
		11,941,501
Proceeds from sales:		
Proceeds from the sale of bait	896,170	
Proceeds from the sale of publications	1,219,416	
Proceeds from the sale of cod fillets	1,700,595	
Sundry sales	239,572	
		4,055,753
Other non-tax revenue:		
Seizures and forfeitures	188,023	
Fines	475,623	
Small craft harbours—		
Wharfage, berthage and leases	2,696,604	
Licences	263,109	
Rental of land, buildings, vehicles and machinery	336,252	
Sundries	229,586	
		4,189,197

Appendix

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This statement of operations was prepared in accordance with the accounting policies set out in Note 1. Previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Board's financial service group develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Board and of the Office of the Auditor General. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

J. J. LEVERT
Executive Director

CHARLES BERGERON
Financial Officer

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985					1984
	Mackerel	Cod (1983-84)	Cod (1984-85)	Herring	Total	Total
	$	$	$	$	$	$
Expenditure						
Purchases of fish	2,024,407		472,534	2,614,157	5,111,098	3,330,458
Warehousing and handling	135,583	42,180			177,763	37,492
	2,159,990	42,180	472,534	2,614,157	5,288,861	3,367,950
Revenue						
Sale of fish	2,059,860	1,221,611	307,534	171,450	3,760,455	1,240,626
Service charges		63,986	8,566	24,886	97,438	47,006
	2,059,860	1,285,597	316,100	196,336	3,857,893	1,287,632
Cost of (profit from) trading operations	100,130	(1,243,417)	156,434	2,417,821	1,430,968	2,080,318
Deficiency payments					148,998	725,894
Administration						
Services provided without charge by the Department of Fisheries and Oceans						
Salaries					133,095	126,713
Travel and honoraria					11,735	20,105
Other					7,680	6,789
					152,510	153,607
Net cost of operations					1,732,476	2,959,819
Reconciliation to use of appropriations:						
Net cost of operations					1,732,476	2,959,819
Add: revenue credited to non-tax revenue					1,755,853	318,032
Less: cost of trading operations					100,130	(12,327)
Less: administrative services provided without charge by the Department of Fisheries and Oceans					152,510	153,607
Use of appropriations					3,235,689	3,136,571

The accompanying notes are an integral part of this statement. Certain notes accompanying the audited financial statements included in this section are also an integral part of this statement.

Appendix—*Continued*

Fisheries Prices Support Board—*Continued*

RECONCILIATION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Net cost of operations	1,732,476	2,959,819
Less: increase in accounts receivable	751,970	330,230
adjustment to prior year's Payables at Year End (PAYE)	6,253	
increase in inventories		1,463,046
	758,223	1,793,276
Add: decrease in inventories	645,412	
adjustment to prior year's Payables at Year End (PAYE)		6,253
	645,412	6,253
Net cost of operations on the accrual basis of accounting	1,619,665	1,172,796

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditures are recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End (PAYE) accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(c) Administrative services provided without charge by the Department of Fisheries and Oceans are included in the statement of operations.

2. Change in accounting policies

In 1984-85, the reporting for the Board in Public Accounts was changed from the accrual basis to the Government's modified cash basis of accounting, in order to make it consistent with other reporting in the Public Accounts and to meet the reporting requirements of the Receiver General for Canada. As a result of this change, the net cost of operations in 1984-85 is increased by $112,811. The comparative figures for 1983-84 have also been restated, increasing the net cost of operations in that year by $1,787,023.

3. Parliamentary appropriations

	1985	1984
	$	$
Department of Fisheries and Oceans		
Vote 2b	12,000,000	4,600,000
Lapsed	8,913,309	2,189,323
	3,086,691	2,410,677
Vote 10	150,000	970,000
Lapsed	1,002	244,106
	148,998	725,894
Total use of appropriations	3,235,689	3,136,571

4. Inventories on hand at year end, valued at the lower of cost or net realizable value:

	1985	1984
	$	$
Herring products	717,457	
Cod products		1,463,046
Mackerel products	100,177	
	817,634	1,463,046

5. Accounts receivable at year end from the sale of fish products:

	1985	1984
	$	$
Accounts receivable	1,082,202	330,230

Appendix—*Continued*

Fisheries Prices Support Board—*Continued*

AUDITOR'S REPORT

TO THE FISHERIES PRICES SUPPORT BOARD
AND
THE HONOURABLE JOHN FRASER, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Fisheries Prices Support Board as at March 31, 1985 and the statements of operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

D. LARRY MEYERS, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984	EQUITY OF CANADA	1985	1984
	$	$		$	$
Accounts receivable	1,082,202	330,230	Balance at end of the year	1,899,836	1,793,276
Inventory (Notes 4 and 5)	817,634	1,463,046			
	1,899,836	1,793,276		1,899,836	1,793,276

Approved by the Board:

K. F. HARDING
Vice-Chairman

Appendix—*Continued*

Fisheries Prices Support Board—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985					
	Mackerel	Cod (1983-84)	Cod (1984-85)	Herring	Total	Total
	(Note 3)	(Note 4)	(Note 4)	(Note 5)	1984-85	1983-84
	$	$	$	$	$	$
Revenues						
Sales	2,059,860	1,113,167	472,534	877,580	4,523,141	1,547,988
Service charges		41,893	12,212	32,618	86,723	69,875
	2,059,860	1,155,060	484,746	910,198	4,609,864	1,617,863
Expenses						
Cost of goods sold	1,924,230	1,463,046	472,534	1,896,701	5,756,511	1,867,413
Warehousing and handling	135,583	35,927			171,510	43,745
	2,059,813	1,498,973	472,534	1,896,701	5,928,021	1,911,158
Cost of (profit from) trading operations	(47)	343,913	(12,212)	986,503	1,318,157	293,295
Deficiency payments (Note 6)					148,998	725,894
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 7)					152,510	153,607
Cost of operations financed from the Consolidated Revenue Fund					1,619,665	1,172,796

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sources of funds		
Parliamentary appropriations		
Department of Fisheries and Oceans		
Vote 2b—Purchase of frozen cod block fillets and herring products (Notes 4 and 5)	3,086,691	2,410,677
Vote 10—Contributions (Note 6)	148,998	725,894
Department of Fisheries and Oceans which provided administrative services without charge	152,510	153,607
	3,388,199	3,290,178
Uses of funds		
Cost of operations	1,619,665	1,172,796
Receipts from trading operations returned to the Consolidated Revenue Fund	1,661,974	324,106
	3,281,639	1,496,902
Increase (decrease) in accounts receivable and inventory	106,560	1,793,276

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

*1. Authority, objectives and operations

The Board was established in 1944 under the Fisheries Prices Support Act and is a departmental Crown corporation named in Schedule B to the Financial Administration Act. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The Act requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavour to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing certain functions of the Board.

2. Accounting policies

The Board follows the accrual basis of accounting.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

Inventories are recorded at the lower of cost and net realizable value.

*3. Canned mackerel program

The Board acted as the procurement agent for fishery products required for international food aid and development programs administered by the Canadian International Development Agency (CIDA) and the World Food Program (WFP).

Appendix—*Concluded*

Fisheries Prices Support Board—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

*4. Cod block program

As of March 31, 1984, the Board had inventory of 716,483 kg of frozen cod fillet blocks. The entire inventory was sold as of March 31, 1985.

During the current year, the Board received the authority to support the price of frozen cod fillet blocks by purchasing inventory from fish processors. The purchase agreements allowed the processors to repurchase the cod at the original selling price up to six months after sale to the Board. The Board purchased 194,854 kg of frozen cod fillet blocks durint the year, all of which were sold back to the original suppliers by March 31, 1985.

*5. Herring products program

During the current year, the Board received the authority to support the price of herring products by purchasing inventory from fish processors. The purchase agreements allowed the processors to repurchase the herring at the original selling price up to six months after sale to the Board. As of March 31, 1985, the Board had purchased inventory of 2,873,321 kg of herring products of which 1,173,756 kg were repurchased by year end.

As of March 31, 1985, the Board had inventory of 1,699,565 kg of herring products.

The inventory on hand as of March 31, 1985 was recorded at the lower of cost and net realizable value resulting in a write down of $788,750 which is included in cost of goods sold.

*6. Deficiency payments

During the year, contributions in the form of deficiency payments were made by the Board to support the price of frozen cod products (1984—Seal pelts). These payments were made out of Fisheries and Oceans Vote 10.

7. Administrative services provided without charge by the Department of Fisheries and Oceans

	1985	1984
	$	$
Salaries	133,095	126,713
Travel and honoraria	11,735	20,105
Other	7,680	6,789
	152,510	153,607

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* These notes are also an integral part of the statement of operations prepared on the Government's modified cash basis of accounting which precede these statements.

SECTION 11

1984-85
PUBLIC ACCOUNTS

Governor General

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GOVERNOR GENERAL

Objective

—To enable the Governor General of Canada to perform his/her constitutional role; and to provide for the administration of Honours.

Use of Appropriations

Vote	Program	
	Budgetary	
1	Program expenditures; expenditures incurred on behalf of former governors general, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General	$ 4,730,333
	1b	787,000
Stat	Salary of the Governor General (Governor General's Act)	
Stat	Annuities payable under the Governor General's Retiring Annuity Act	
Stat	Contributions to employee benefit plans	
	Total—Budgetary	

Total Cost of Program—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of program
GOVERNOR GENERAL	1984-85	5,800		1,685	2,105	9,590
	1983-84	5,071	1	1,548	1,827	8,445

Program by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Governor General	4,406	4,187	22	153			4,428	4,340
Honours	1,635	1,344	46	43			1,681	1,387
Former governors general	86	73					86	73
	6,127	5,604	68	196			6,195	5,800
Add: accommodation provided without charge by Public Works	1,685	1,685					1,685	1,685
other services provided without charge by other departments	2,105	2,105					2,105	2,105
Total cost of program	9,917	9,394	68	196			9,985	9,590

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
5,517,333		5,517,333		5,517,333	5,122,400	394,933		4,509,077
48,667		48,667		48,667	48,667			48,667
128,000	60,003	188,003		188,003	188,003			123,897
382,000	59,000	441,000		441,000	441,000			389,000
6,076,000	119,003	6,195,003		6,195,003	5,800,070	394,933		5,070,641

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
(1) Salaries and wages	3,187	3,016	2,719
(1) Other personnel costs	629	640	513
(2) Transportation and communications	711	601	584
(3) Information	126	33	47
(4) Professional and special services	370	386	268
(5) Rentals	90	41	83
(6) Purchased repair and upkeep	8	21	16
(7) Utilities, materials and supplies	1,005	867	743
(9) Construction and acquisition of machinery and equipment	68	195	98
(12) All other expenditures	1		
Total net expenditures	6,195	5,800	5,071

Revenue

	1984-85	1983-84
	$	$
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure		1,000

SECTION 12

1984-85
PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department
Northern Canada Power Commission

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INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Objectives

ADMINISTRATION PROGRAM

—To provide overall policy direction and central advisory and administrative services to departmental programs.

INDIAN AND INUIT AFFAIRS PROGRAM

—In keeping with the principles of self-development, access of opportunity, responsibility and joint participation within Canadian society, to assist and support Indians and Inuit in achieving their cultural, social and economic needs and aspirations, and to ensure that Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit peoples are fulfilled.

NORTHERN AFFAIRS PROGRAM

PROGRAM

—To advance the social, cultural, political and economic development of the Yukon and Northwest Territories, in conjunction with the Territorial Governments and through co-ordination of activities of the federal departments and agencies, with special emphasis on the needs of native northerners and the protection of the northern environment.

ENVIRONMENTAL STUDIES REVOLVING FUND

—To fund environmental and social studies which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada Lands in the North.

NATIVE CLAIMS PROGRAM

—To enable native claimants to research, develop and negotiate claims and to achieve land claims resolution.

Northern Canada Power Commission

Objective

—To provide public utilities and distribution systems on a self-sustaining basis in the Northwest Territories, the Yukon Territory and at certain other locations in Canada.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures	$ 51,148,500
	Transfer from TB Vote 10⁽¹⁾	24,123
		51,172,623
	Less: transfer to Vote 15	2,401,200
Stat	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	INDIAN AND INUIT AFFAIRS PROGRAM	
	Budgetary	
5	Operating expenditures, and (a) expenditures on works, buildings and equipment on other than federal property; (b) recoverable expenditures under agreements entered into with the approval of the Governor in Council with provincial governments and local school boards in respect of social assistance to non-Indians residing on Indian reserves and the education in Indian schools of non-Indians; (c) authority for the Minister to enter into agreements with provincial governments, school boards and charitable and other organizations for the provision of support and maintenance of children; (d) authority to provide in respect of Indian and Inuit economic development activities, for the instruction and supervision of Indians and Inuit, the furnishing of materials and equipment, the purchase of finished goods and the sale of such finished goods; and (e) authority to sell electric power, fuel oil and services incidental thereto together with usual municipal services to private consumers in remote locations when alternative local sources of supply are not available in accordance with terms and conditions approved by the Governor in Council and to provide the same to departments and agencies of the Government of Canada operating in Arctic Quebec	$ 428,861,000
	Transfer from TB Vote 10⁽¹⁾	368,577
		429,229,577
	Less: transfer to Vote 15	186,131,377
10	Capital expenditures, and (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister, and such expenditures on other than federal property; (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools of non-Indians; and (c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian bands in the construction of housing and other buildings	$ 96,836,000
	Less: transfer to Vote 15	32,529,900
15	The grants listed in the Estimates and contributions	$ 855,759,000
	15b To authorize the transfer of $162,021,200 from Indian Affairs and Northern Development Vote 5 and $16,619,700 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1984-85 for the purposes of this Vote and to provide a further amount of	67,457,800
	15c To authorize the transfer of $2,401,200 from Indian Affairs and Northern Development Vote 1, $24,110,177 from Indian Affairs and Northern Development Vote 5, and $15,910,200 from Indian Affairs and Northern Development Vote 10, Appropriation Act No. 2, 1984-85, for the purposes of this Vote and to provide a further amount of	7,287,800
	Transfer from: Vote 1	2,401,200
	Vote 5	186,131,377
	Vote 10	32,529,900
	TB Vote 10⁽¹⁾	28,796
Stat	Indian annuities (Indian Act)	
Stat	Contributions to employee benefit plans	
Stat	Supreme Court of Canada award to the Musqueam Band (Supreme Court Act)	
Stat	Forgiveness of loans issued from Indian housing assistance account	
Stat	Payment of guaranteed loans to Indians—Canada Mortgage and Housing Corporation and Farm Credit Corporation	
Stat	Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
L15	To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, Appropriation Act No. 9, 1966. The amount that may be outstanding at any time as last amended by Vote L15, Appropriation Act No. 2, 1978, shall not exceed $20,000,000. (Net)	
L20	Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, Appropriation Act No 1, 1970. The amount that may be outstanding at any time as last amended by Vote L20, Appropriation Act No. 3, 1975, shall not exceed $70,000,000. (Net)	
	Total program—Non-budgetary	

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
48,771,423		48,771,423		48,771,423	45,426,336	3,345,087		46,287,204
40,500	1,183	41,683		41,683	41,683			40,975
4,387,000	669,000	5,056,000		5,056,000	5,056,000			4,625,000
	270	270		270	270			
53,198,923	***670,453***	***53,869,376***		***53,869,376***	***50,524,289***	***3,345,087***		***50,953,179***
243,098,200		243,098,200		243,098,200	235,734,652	7,363,548		375,896,094
64,306,100		64,306,100		64,306,100	64,097,325	208,775		67,855,147
1,151,595,873		1,151,595,873		1,151,595,873	1,154,310,548	(2,714,675)		922,713,940
880,000	(3,965)	876,035		876,035	876,035			790,819
17,354,000	2,645,000	19,999,000		19,999,000	19,999,000			18,551,000
11,665,982		11,665,982		11,665,982	11,665,982			
	688,630	688,630		688,630	688,630			865,195
	345,285	345,285		345,285	345,285			82,838
			5,613,373	5,613,373	75,907		5,537,466	443,390
	17,870	17,870		17,870	17,870			13,611
								63,802
1,488,900,155	***3,692,820***	***1,492,592,975***	***5,613,373***	***1,498,206,348***	***1,487,811,234***	***4,857,648***	***5,537,466***	***1,387,275,836***
			15,421,162	15,421,162	(90,094)	-	15,511,256	(457,397)
			25,295,660	25,295,660	1,800,717		23,494,943	532,534
			40,716,822	***40,716,822***	***1,710,623***		***39,006,199***	***75,137***

Use of Appropriations—*Continued*

Vote	Program	
	NORTHERN AFFAIRS PROGRAM	
	Budgetary	
20	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories	
	20b	$ 70,170,000
	20c	2,204,380
	Transfer from TB Vote 10(1)	342,379
		65,076
21c	Pursuant to Subsection 18(2) of the Financial Administration Act, to write-off the amount of $406,465 representing the value of shares of the Canadian Arctic Producers Co-operative Limited transferred by Her Majesty to Canadian Arctic Producers Co-operative Limited pursuant to Section 52 of the Financial Administration Act	
25	Capital expenditures including authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; authority to make contributions towards construction done by local or private authorities	
	25b	$ 26,633,000
	25c	82,500
		200,000
30	The grants listed in the Estimates and contributions	
	30b	$ 38,108,000
	30c	5,742,084
		15,294,521
35	Transfer payments to the Government of the Yukon Territory listed in the Estimates	
	35c To authorize the transfer of $231,117 from Indian Affairs and Northern Development Vote 40, Appropriation Act No. 2, 1984-85 for the purposes of this Vote and to provide a further amount of	$ 111,525,000
	Transfer from Vote 40	1,492,927
		231,117
40	Transfer payments to the Government of the Northwest Territories listed in the Estimates	
	40b	$ 384,104,000
		5,723,000
	Less: transfer to Vote 35	389,827,000
		231,117
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	NORTHERN AFFAIRS PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND	
Stat	Estimates 1984-85	
	Total program—Budgetary	
	Non-budgetary	
L40	Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the National Housing Act. The undisbursed balance of loans authorized is $320,000. (Appropriation Act No. 3, 1975). (Gross)	
L55	To authorize and provide for a continuing special account to be known as the eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 546, Appropriation Act No. 3, 1953. The amount that may be outstanding at any time as last amended by Vote L55, Appropriation Act No. 2, 1978-79 not to exceed $7,072,000. (Net)	
L81a	To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory; and to authorize a special account to be known as the Yukon Territory small business loans account (a) to which shall be charged all loans and interest payable thereon made under this authority; and (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed $5,000,000. (Appropriation Act No. 4, 1969). (Net)	
	Total program—Non-budgetary	
	NATIVE CLAIMS PROGRAM	
	Budgetary	
45	Contributions	
	45b The grants listed in the Estimates	$ 4,529,000
	45c	22,139,728
		5,352,000
Stat	Grants to Indians and Inuit in accordance with the James Bay and Northern Quebec Native Claims Settlement Act	
	Additional payments in accordance with Clause 9 of the Act and Sections 25.1.15 and 25.1.16 of the Agreement	
Stat	Grants to the Inuvialuit Development Corporation for the Economic Enhancement Fund and to the Inuvialuit Social Development Fund	
Stat	Grant to the Inuvialuit Regional Corporation pursuant to the Western Arctic (Inuvialuit) Claim Settlement Act	
	Total program—Budgetary	
	Non-budgetary	
L50	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims. (As previously provided in Appropriation Act No. 2, 1983-84). (Gross)	
L55	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders during the pre-settlement period. (As previously provided in Appropriation Act No. 3, 1983-84). (Gross)	
	Total program—Non-budgetary	
	Subtotal—Budgetary	
	Non-budgetary	

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
72,781,835		72,781,835		72,781,835	68,681,206	4,100,629		69,540,337
406,465		406,465		406,465	406,465			
26,915,500		26,915,500		26,915,500	26,816,337	99,163		22,852,472
59,144,605		59,144,605	336,764	59,481,369	53,115,883	6,028,722	336,764	36,065,114
113,249,044		113,249,044		113,249,044	113,249,043	1		105,790,000
389,595,883		389,595,883		389,595,883	381,595,883	8,000,000		356,203,379
3,939,000	601,000	4,540,000		4,540,000	4,540,000			4,132,000
	2,552,010	2,552,010		2,552,010	2,552,010			585,738
666,032,332	*3,153,010*	*669,185,342*	*336,764*	*669,522,106*	*650,956,827*	*18,228,515*	*336,764*	*595,169,040*
214,000	*(214,000)*		*1,831,628*	*1,831,628*	*(1,132,623)*		*2,964,251*	*(1,831,628)*
666,246,332	*2,939,010*	*669,185,342*	*2,168,392*	*671,353,734*	*649,824,204*	*18,228,515*	*3,301,015*	*593,337,412*
			320,000	320,000			320,000	
			3,250,502	3,250,502	(927,144)		4,177,646	(626,762)
			4,616,292	4,616,292	(21,626)		4,637,918	(61,973)
			8,186,794	*8,186,794*	*(948,770)*		*9,135,564*	*(688,735)*
32,020,728		32,020,728		32,020,728	32,020,728			18,484,414
1,380,000	(1,380,000)		1,309,760	1,309,760	1,309,760			1,310,010
	70,095	70,095		70,095	70,095			70,095
17,500,000		17,500,000		17,500,000	17,500,000			
12,000,000		12,000,000		12,000,000	12,000,000			
62,900,728	*(1,309,905)*	*61,590,823*	*1,309,760*	*62,900,583*	*62,900,583*			*19,864,519*
14,303,000		14,303,000		14,303,000	14,128,840	174,160		14,080,673
1,053,000		1,053,000		1,053,000	969,969	83,031		912,063
15,356,000		*15,356,000*		*15,356,000*	*15,098,809*	*257,191*		*14,992,736*
2,271,246,138	5,992,378	2,277,238,516	9,091,525	2,286,330,041	2,251,060,310	26,431,250	8,838,481	2,051,430,946
15,356,000		15,356,000	48,903,616	64,259,616	15,860,662	257,191	48,141,763	14,379,138

Use of Appropriations—*Concluded*

Vote	Program
	NORTHERN CANADA POWER COMMISSION
	Budgetary
	Use of appropriations not required for the current year
	Non-budgetary
L60	Loans to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with Section 15 of the Northern Canada Power Commission Act. (Gross)
	Total—Budgetary
	Non-budgetary

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(1) Treasury Board Vote 10 employment initiatives.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
								50,000
6,456,000		*6,456,000*		*6,456,000*	*5,000,000*	*1,456,000*		*135,894,223*
2,271,246,138	5,992,378	2,277,238,516	9,091,525	2,286,330,041	2,251,060,310	26,431,250	8,838,481	2,051,480,946
21,812,000		21,812,000	48,903,616	70,715,616	20,860,662	1,713,191	48,141,763	150,273,361

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
ADMINISTRATION	1984-85	50,524	18,798		7,121	1,253	40,100
	1983-84	50,953	33,807		4,100	1,079	22,325
INDIAN AND INUIT AFFAIRS	1984-85	1,487,811	13,589	93,703	8,073	13,851	1,589,849
	1983-84	1,387,276	9,779	93,703	7,660	5,117	1,483,977
NORTHERN AFFAIRS	1984-85	650,957	12,257	18,116	1,768	1,089	659,673
	1983-84	595,169	12,475	18,116	1,641	960	603,411
NORTHERN AFFAIRS—ENVIRONMENTAL STUDIES REVOLVING FUND	1984-85	(1,133)					(1,133)
	1983-84	(1,832)					(1,832)
NATIVE CLAIMS	1984-85	62,901	1,437				61,464
	1983-84	19,865	74				19,791
	1984-85	2,251,060	46,081	111,819	16,962	16,193	2,349,953
	1983-84	2,051,431	56,135	111,819	13,401	7,156	2,127,672
NORTHERN CANADA POWER COMMISSION	1984-85						
	1983-84	50					50
Total	1984-85	2,251,060	46,081	111,819	16,962	16,193	2,349,953
	1983-84	2,051,481	56,135	111,819	13,401	7,156	2,127,722

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive	2,049	2,571	4	48			2,053	2,619
Advisory services	36,460	33,869	90	213			36,550	34,082
Technical services and contracts	5,264	5,051	10	25			5,274	5,076
Claims negotiation	4,935	3,687	1	4			4,936	3,691
Contributions to employee benefit plans	5,056	5,056					5,056	5,056
	53,764	50,234	105	290			53,869	50,524
Less: receipts credited to revenue		18,798						18,798
Add: accommodation provided without charge by Public Works	7,121	7,121					7,121	7,121
other services provided without charge by other departments	1,253	1,253					1,253	1,253
Total cost of program	62,138	39,810	105	290			62,243	40,100
INDIAN AND INUIT AFFAIRS PROGRAM								
Program administration	67,965	61,754	2,352	2,704			70,317	64,458
Reserves and trusts	28,648	29,516		207	11,742	11,742	40,390	41,465
Education	84,865	85,723	45,727	34,499	422,911	425,626	553,503	545,848
Economic and employment development	18,929	14,169			63,924	63,924	82,853	78,093
Social services	23,655	26,385			282,380	282,380	306,035	308,765
Community infrastructure and services	29,278	17,469	16,227	26,670	255,384	255,384	300,889	299,523
Band government	8,089	13,512		17	116,131	116,131	124,220	129,660
Contributions to employee benefit plans	19,999	19,999					19,999	19,999
	281,428	268,527	64,306	64,097	1,152,472	1,155,187	1,498,206	1,487,811
Less: receipts credited to revenue		13,589						13,589
Add: accommodation provided without charge by this department	93,703	93,703					93,703	93,703
accommodation provided without charge by Public Works	8,073	8,073					8,073	8,073
other services provided without charge by other departments	13,851	13,851					13,851	13,851
Total cost of program	397,055	370,565	64,306	64,097	1,152,472	1,155,187	1,613,833	1,589,849
NORTHERN AFFAIRS PROGRAM								
Northern co-ordination and social development	7,797	7,738	120	103	538,229	528,718	546,146	536,559
Northern economic planning	3,113	3,012	83		19,289	16,299	22,485	19,311
Northern environmental protection and renewable resources	42,051	43,496	4,189	4,073	104	104	46,344	47,673
Northern non-renewable resources	10,650	7,907	414	168	4,368	2,839	15,432	10,914
Northern roads	1,340	1,366	21,861	22,340	337		23,538	23,706
Canada oil and gas lands administration	10,788	8,121	249	133			11,037	8,254
Contributions to employee benefit plans	4,540	4,540					4,540	4,540
	80,279	76,180	26,916	26,817	562,327	547,960	669,522	650,957
Less: receipts credited to revenue	8,660	12,257					8,660	12,257
Add: accommodation provided without charge by this department	18,116	18,116					18,116	18,116
accommodation provided without charge by Public Works	1,768	1,768					1,768	1,768
other services provided without charge by other departments	1,089	1,089					1,089	1,089
	92,592	*84,896*	*26,916*	*26,817*	*562,327*	*547,960*	*681,835*	*659,673*
NORTHERN AFFAIRS PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND								
Administration	277	277					277	277
Payment of studies	2,998	33			1,673	1,673	4,671	1,706
	3,275	310			1,673	1,673	4,948	1,983
Less: receipts credited to the Fund	3,116	3,116					3,116	3,116
	159	*(2,806)*			*1,673*	*1,673*	*1,832*	*(1,133)*
Total cost of program	92,751	82,090	26,916	26,817	564,000	549,633	683,667	658,540
NATIVE CLAIMS PROGRAM								
Establishment of claims					4,473	4,473	4,473	4,473
Settlements					58,428	58,428	58,428	58,428
					62,901	62,901	62,901	62,901
Less: receipts credited to revenue						1,437		1,437
Total cost of program					62,901	61,464	62,901	61,464

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
INDIAN AND INUIT AFFAIRS PROGRAM			
Grants			
Reserves and trusts			
Indian annuities treaty payments	876	876	791
Grants to British Columbia Indian bands in lieu of a per capita annuity	300	300	300
Education			
Grants to individual Indians and Inuit and organizations to support their educational and cultural advancement	24,548	24,548	19,469
Economic and employment development			
Grants to individual Indians and Inuit, their bands, settlements, corporations or other legal entities for economic development and employment	4,775	4,775	1,247
Social services			
Social assistance payments to individual Indians, Inuit and non-Indians residing on Indian reserves	55,366	55,366	48,998
Band government			
Grants to Indian bands, their district councils and Inuit settlements to support their administration	19,920	19,920	14,790
	105,785	*105,785*	*85,595*
Contributions			
Reserves and trusts			
Contributions to Indian bands for land selection	1,234	1,234	853
Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances	345	345	
Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	7,099	7,099	2,537
Contributions to Indian bands for land management	1,143	1,143	1,280
Contributions to Indian bands for membership administration	745	745	
Expenditures not required for the current year			37
Education			
Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, organizations or associations for educational services and facilities:			
Services	317,331	320,046	179,966
Capital	32,869	32,869	20,654
Maintenance and operation	22,591	22,591	23,057
Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	20,972	20,972	19,344
Contribution to the Province of Quebec for the construction of schools under the James Bay and Northern Quebec Agreement	4,600	4,600	9,383
Economic and employment development			
Contributions to Indians and Inuit, their bands, settlements, corporations, provincial governments or other legal entities for economic development and employment	59,120	59,120	43,456
Summer student and youth employment	29	29	2,054
Expenditures not required for the current year			19,503
Social services			
Contributions to Indian bands, Inuit settlements, their organizations, provincial governments or agencies for social assistance, including payments to non-Indians on Indian reserves	167,985	167,985	150,556
Contributions to Indian bands, Inuit settlements, their organizations and provincial governments for care, rehabilitation and preventative services	59,029	59,029	22,523
Community infrastructure and services			
Contributions to Indians and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing:			
Capital	193,462	193,462	213,606
Maintenance and operation	57,052	57,052	42,204
Contributions to the Province of Quebec for Inuit housing under the James Bay and Northern Quebec Agreement	3,552	3,552	
Special Capital Recovery Projects Program	1,318	1,318	
Band government			
Contributions to Indian bands and Inuit settlements for administration overhead costs	68,130	68,130	66,844
Contributions to Indian bands and Inuit settlements for local development planning	3,986	3,986	4,807
Contributions to Indian associations for policy development and consultation	16,423	16,423	15,246
Contributions to Indian bands for employee benefit plans	1,364	1,364	
Contributions to Indian bands for programs on Indian management and social paraprofessional training	6,308	6,308	
	1,046,687	*1,049,402*	*837,910*
	1,152,472	*1,155,187*	*923,505*
NORTHERN AFFAIRS PROGRAM			
Grants			
Northern co-ordination and social development			
Individuals or organizations for the advancement of Indian and Inuit culture	50	50	50
Canadian universities and institutes for northern scientific research training	825	825	725
Association of Canadian Universities for Northern Studies for the purpose of co-ordinating the northern scientific activities of Canadian universities	180	180	150
City of Whitehorse to assist in the establishment of the Yukon Pipeline Impact Information Centre	25		
Grant in the form of an award to the person judged to have made an outstanding contribution in the field of northern science	5	5	
Grant to the Institute for Research on Public Policy to conduct research into northern political development	10	10	

Grants and Contributions—*Continued*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Northern environmental protection and renewable resources			
Yukon Conservation Society to promote the conservation of the natural resources of the Territory	12	12	12
Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and of the proposals of Government and industry relating to these issues	70	70	60
Northern non-renewable resources			
Grants of $10,000 to the British Columbia and Yukon Chamber of Mines; $7,500 to the Alberta Chamber of Resources; $20,000 to the Yukon Chamber of Mines; $20,000 to the Northwest Territories Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits	58	58	58
Grants of $5,000 to the Territories Accident Prevention Association; and $1,500 to the Northwest Territories Mine Safety Association	6	6	6
Yukon Prospectors' Association	2	2	2
Grants to prospectors, in accordance with terms and conditions approved by the Governor in Council	70	51	50
Northern roads			
Northern development mineral assistance grant	337		
	1,650	*1,269*	*1,113*
Contributions			
Northern co-ordination and social development			
Government of the Northwest Territories for hospital care of Indians and Inuit	22,349	21,436	7,407
Government of the Yukon Territory for hospital care of Indians	1,692	1,692	1,108
Government of the Northwest Territories for medicare of Indians and Inuit	4,337	4,226	1,299
Government of the Yukon Territory for medicare of Indians	668	587	376
Government of the Yukon Territory for low income rental-purchase housing	208	208	131
Inuit for the purpose of furthering economic development among Inuit people	1,515	1,272	1,532
Northern native associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to northern development	119	113	110
Inuit associations to enable them to carry out programs in accordance with the objectives and criteria established for the Native Cultural Education Centres Program	454	454	454
Constitutional Alliance of the Northwest Territories to develop a concensus on division of the Northwest Territories	1,120	1,120	927
Contribution to the Interjurisdictional Caribou Management Board	15	15	15
Government of the Northwest Territories in relation to the Norman Wells Pipeline Project	1,250	1,250	
Native and other groups to enable them to prepare for and participate in the public review of hydrocarbon transportation proposals	100		172
Contribution for production and market strategies Inuit arts and craft	431	399	
Federal Propane Vehicle Program	31	31	
Expenditures not required for the current year			2,254
Northern economic planning			
Council for Yukon Indians to assist in training and employment liaison for native people	40	40	40
Contribution to the Cyprus Anvil Mining Corporation for financial assistance	11,200	9,471	8,061
Dene and Metis Associations in relation to the Norman Wells Pipeline Project	3,260	2,989	1,193
Governments of the Yukon and Northwest Territories for the Federal Building Retrofit, Off-Oil Conversion and Federal Propane Programs	689	426	204
Governments of the Yukon and the Northwest Territories to subsidize non-government domestic power consumers primarily in diesel serviced northern communities	3,400	3,177	2,980
Governments of the Yukon and Northwest Territories to subsidize home heating oil for private residential consumers in isolated northern communities	100		
Governments of the Yukon and Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated northern communities	600	196	93
Expenditures not required for the current year			2,370
Northern environmental protection and renewable resources			
Canadian Interagency Forest Fire Centre	22	22	
Expenditures not required for the current year			617
Northern non-renewable resources			
Governments of the Northwest and Yukon Territories to research and planning projects under the Northern Oil and Gas Action Program	2,033	1,142	
Subsidies agreement on natural resources	1,406	975	
Employment intensive project	793	605	
Northern roads			
Expenditures not required for the current year			3,609
	57,832	*51,846*	*34,952*
Other transfer payments			
Northern co-ordination and social development			
Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, the payments to the Government of the Yukon Territory to be calculated in accordance with such agreements, and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	83,656	83,656	78,606

Grants and Contributions—*Concluded*
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	29,593	29,593	26,784
Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, the payments to the Government of the Northwest Territories to be calculated in accordance with such agreements, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year)	300,394	292,874	274,289
Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissionner of the Northwest Territories on behalf of the Government of the Northwest Territories, such an agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments)	89,202	88,722	79,504
Expenditures not required for the current year			2,810
	502,845	*494,845*	*461,993*
NORTHERN AFFAIRS PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND			
Contribution			
Contribution for payment of studies	*1,673*	*1,673*	*279*
	564,000	***549,633***	***498,337***
NATIVE CLAIMS PROGRAM			
Grants			
Establishment of claims			
Expenditures not required for the current year			2,550
Settlements			
Grants to Indians and Inuit in respect of the James Bay and Northern Quebec Agreement	1,380	1,380	1,380
Grant to the Chemainus band in settlement of a specific land claim	642	642	
Grants to the James Bay Cree and Naskapi Corporations of Quebec in respect of the Cree-Naskapi (of Quebec) Act	19,052	19,052	
Grants to the Inuvialuit Development Corporation for the Economic Enhancement Fund and to the Inuvialuit Social Development Fund	17,500	17,500	
Grants to Indian bands for specific land claims	5,061	5,061	11,562
Grant to the Inuvialuit Regional Corporation	12,000	12,000	
	55,635	*55,635*	*15,492*
Contributions			
Establishment of claims			
Contributions to native claimants for the preparation and submission of claims	4,473	4,473	4,373
Settlements			
Contributions to organizations contemplated by or set up to give effect to the Inuvialuit Final Agreement, and Governments of the Northwest and Yukon Territories for one-time and on-going costs for implementation of the Western Arctic (Inuvialuit) Claims Entitlement Act	1,596	1,596	
Contribution to Manitoba, "Northern Flood" bands and their organizations for capital expenditures and implementation costs as approved for the Manitoba "Northern Flood" Agreement (dated September 16, 1977)	1,197	1,197	
	7,266	*7,266*	*4,373*
	62,901	***62,901***	***19,865***
Total	1,779,373	1,767,721	1,441,707

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

			Northern Affairs					
STANDARD OBJECT	Administration Program	Indian and Inuit Affairs Program	Program	Environmental Studies Revolving Fund	Native Claims Program	Subtotal	Northern Canada Power Commission	Total
(1) Salaries and wages	33,607 **32,799** *32,860*	133,107 **130,826** *129,982*	30,656 **29,075** *28,570*	215 **215** *67*		197,585 **192,915** *191,479*		197,585 **192,915** *191,479*
(1) Other personnel costs	5,058 **5,383** *4,936*	25,989 **25,858** *24,616*	8,983 **7,348** *6,818*	3 **3** *2*		40,033 **38,592** *36,372*		40,033 **38,592** *36,372*
(2) Transportation and communications	3,879 **2,053** *2,232*	14,620 **24,431** *29,060*	6,495 **5,824** *5,601*	46 **46** *15*		25,040 **32,354** *36,908*		25,040 **32,354** *36,908*
(3) Information	656 **928** *1,021*	895 **973** *900*	664 **742** *577*	4 **4** *3*		2,219 **2,647** *2,501*		2,219 **2,647** *2,501*
(4) Professional and special services	8,476 **7,774** *7,939*	72,943 **49,052** *188,534*	10,599 **11,752** *11,168*	7 **7** *25*		92,025 **68,585** *207,666*		92,025 **68,585** *207,666*
(5) Rentals	877 **416** *465*	2,498 **4,288** *3,864*	12,209 **12,482** *14,842*	1 **1**		15,585 **17,187** *19,171*		15,585 **17,187** *19,171*
(6) Purchased repair and upkeep	366 **392** *691*	4,358 **9,516** *10,304*	2,586 **1,959** *1,511*			7,310 **11,867** *12,506*		7,310 **11,867** *12,506*
(7) Utilities, materials and supplies	815 **457** *355*	9,894 **21,645** *21,596*	4,186 **5,073** *5,263*	1 **1** *1*		14,896 **27,176** *27,215*		14,896 **27,176** *27,215*
(8) Construction and acquisition of land, buildings and works		52,437 **47,522** *48,509*	22,308 **24,142** *20,470*			74,745 **71,664** *68,979*		74,745 **71,664** *68,979*
(9) Construction and acquisition of machinery and equipment	105 **290** *431*	5,068 **4,611** *4,258*	4,558 **1,555** *1,579*			9,731 **6,456** *6,268*		9,731 **6,456** *6,268*
(10) Grants, contributions and other transfer payments		1,152,472 **1,155,187** *923,505*	562,327 **547,960** *498,058*	1,673 **1,673** *279*	62,901 **62,901** *19,865*	1,779,373 **1,767,721** *1,441,707*		1,779,373 **1,767,721** *1,441,707*
(12) All other expenditures	30 **32** *23*	23,925 **13,902** *2,148*	3,951 **3,045** *712*	2,998 **33**		30,904 **17,012** *2,883*	 *50*	30,904 **17,012** *2,933*
(1-12) Total	53,869 **50,524** *50,953*	1,498,206 **1,487,811** *1,387,276*	669,522 **650,957** *595,169*	4,948 **1,983** *392*	62,901 **62,901** *19,865*	2,289,446 **2,254,176** *2,053,655*	 *50*	2,289,446 **2,254,176** *2,053,705*
(13) *Less:* revenues credited to the vote				3,116 **3,116** *2,224*		3,116 **3,116** *2,224*		3,116 **3,116** *2,224*
Total net expenditures	53,869 **50,524** *50,953*	1,498,206 **1,487,811** *1,387,276*	669,522 **650,957** *595,169*	1,832 **(1,133)** *(1,832)*	62,901 **62,901** *19,865*	2,286,330 **2,251,060** *2,051,431*	 *50*	2,286,330 **2,251,060** *2,051,481*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

	1984-85 $	1983-84 $
DEPARTMENT		
Summary		
Tax Revenue—		
Other tax revenue		*141*(1)
Non-Tax Revenue—		
Return on investments	25,795,840	40,175,992
Refunds of previous years' expenditure	9,583,171	7,321,733
Services and service fees	646,870	757,194
Privileges, licences and permits	8,382,213	5,674,582
Proceeds from sales	1,369,681	982,949
Other non-tax revenue	302,600	1,222,329
	46,080,375	*56,134,779*
Total	46,080,375	56,134,920

	1984-85 $	 $
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
Other—		
Northern Canada Power Commission—Interest	18,685,201	
Other—		
Provincial and territorial governments—		
Government of the Northwest Territories—Interest	1,923,600	
Government of the Yukon Territory—Interest	857,242	
Yukon Territory small business loans—Interest	55,705	
Miscellaneous—		
Canadian Arctic Producers Co-operative Limited—Interest	9,327	
Eskimo loan fund—Interest	217,287	
Indian economic development—Interest	2,328,437	
Indians and Inuit of Quebec—Interest	267,606	
Native claimants—Interest	1,436,997	25,781,402
Other accounts—		
Interest on direct loans previously deleted		14,438
		25,795,840
Refunds of previous years' expenditure: reimbursement of operation and maintenance, $2,976,233; capital costs, $85,869; sundries, $419,506; repayments of defaulted loans, $548,127; adjustment to prior year's Payables at Year End (PAYE): Operation and maintenance, $574,087; capital costs, $279,536; grants and contributions, $4,699,813		9,583,171
Services and service fees: placer mining fees, $208,454; Canada mining fees, $201,495; land use registrar fees, $82,879; land use fees, $62,713; other fees, $91,329		646,870

	1984-85 $
Privileges, licences and permits: Canada mining—Fees, $7,972; leases, $424,025; royalties, $1,975,198; coal leases, $33,853; forestry, $23,702; land and building rentals, $16,091; land use fees, $502,286; living accommodations and services, $2,211,263; metallic and non-metallic, $43,771; oil and gas leases, $22,465; royalties, $2,399,911; quarrying royalties, $104,909; water rentals, $20,033; Yukon quartz mining, $2,713; fees and leases, $522,615; sundries, $71,406	8,382,213
Proceeds from sales: proceeds from sales, $664,864; meals, $922; publications, $20,313; utilities, $683,521; sundries, $61	1,369,681
Other non-tax revenue: other non-tax revenue, $153,104; oil and gas forfeitures, $68,342; transfers from provincial and territorial governments, $24,939; sundries, $56,215	302,600

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(1) $141 represents an amount which is internal to the Government.

Appendix 1

Environmental Studies Revolving Fund

MANAGEMENT REPORT

We have prepared the financial statements of the Environmental Studies Revolving Fund in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada. The primary responsibility for integrity and objectivity of these statements rests with departmental accounting operations.

These financial statements were prepared with objective data maintained by the Department. The significant accounting policy used in the preparation of the financial statements is included in the notes to the financial statements. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund began operation during the fiscal year 1983-84. The management of the Fund is effected through the maintenance of accounts which provide a centralized record of the Fund's transactions. Transactions are executed in accordance with the Financial Administration Act, regulations and directives from Treasury Board and the Receiver General for Canada in order to provide the required visibility, accountability and control of the operations of the Fund.

Approved by:

JEAN-FRANÇOIS MARTIN
Director General, Finance and Deputy Comptroller
(Senior full time financial officer)

BRIAN J. VEINOT
Assistant Deputy Minister, Finance and Professional Services
(Senior financial officer)

July 15, 1985

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Excess of levies over expenses for the year	4,314	1,155		1,881
Operating sources	4,314	1,155		1,881
Working capital change (excluding Fund's accumulated net authority)		13		91
Other item	(4,100)	(35)		(140)
Authority provided	214	1,133		1,832

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Fund's accumulated net authority	3,140,381	1,972,015
Accounts receivable—Oil and gas levies	72,187	49,590
	3,212,568	2,021,605

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Outside parties	175,998	140,387
Government of Canada	132	
	176,130	140,387
UNEXPENDED LEVIES	3,036,438	1,881,218
	3,212,568	2,021,605

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Concluded*

Environmental Studies Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985									1984
	Regions									
	Yukon	Mackenzie	Keewatin	Baffin	Victoria	Ellesmere	Beaufort Sea	Lancaster Sound	Total	Total
	$	$	$	$	$	$	$	$	$	$
Levies—Oil and gas lands interest owners	52,598	363,546			78,679	457,082	2,187,105		3,139,010	2,274,014
Operating expenses										
Environmental study expenses	13,724	94,786	253	150,651	18,261	143,051	1,196,572	88,959	1,706,257	280,182
Salaries and employee benefits	10,905	58,886		10,905	10,905	56,706	58,886	10,905	218,098	69,245
Professional and special services	291	1,566		291	291	1,508	2,874	291	7,112	21,505
Travel and accommodation	1,833	9,859		1,791	1,872	9,277	19,845	1,797	46,274	14,327
Printing and reproduction	216	1,170		216	216	1,126	1,335	216	4,495	3,231
Office stationery and supplies	50	272		50	50	262	272	50	1,006	844
Equipment rentals	25	136		25	25	130	136	25	502	180
Other administrative expenses	2	13		2	2	12	13	2	46	3,282
	27,046	166,688	253	163,931	31,622	212,072	1,279,933	102,245	1,983,790	392,796
Excess of levies over expenses for the year	25,552	196,858	(253)	(163,931)	47,057	245,010	907,172	(102,245)	1,155,220	1,881,218

STATEMENT OF UNEXPENDED LEVIES
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year	1,881,218	
Excess of levies over expenses for the year	1,155,220	1,881,218
Balance, end of year	3,036,438	1,881,218

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of working capital		
Excess of levies over expenses for the year	1,155,220	1,881,218
Working capital, beginning of year	1,881,218	
Working capital, end of year	3,036,438	1,881,218
Changes in working capital components:		
Increase in fund's accumulated net authority	1,168,366	1,972,015
Increase in accounts receivable	22,597	49,590
(Increase) in accounts payable	(35,743)	(140,387)
	1,155,220	1,881,218

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1985

	1985	1984
	$	$
Fund's accumulated net authority	3,140,381	1,972,015
Less: PAYE charges against the appropriation account after March 31	176,130	140,387
Unused authority carried forward	2,964,251	1,831,628

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and purpose

The Environmental Studies Revolving Fund was established under the authority of Section 49 of the Canada Oil and Gas Act, which was proclaimed in March 1982. The terms and conditions of the Fund were outlined and approved by Treasury Board in February 1983. The purpose of the Fund is to finance environmental and social studies, which are necessary to determine whether to authorize oil and gas exploration or development activities on Canada lands. Levies are collected from the interest owners within prescribed regions, based on a rate fixed by the Minister, and are deposited into the Fund. Payments are made from the Fund to parties carrying out such environmental and social studies within these regions, as directed by the Minister. The total amount of deposit in the Fund cannot, at any time, exceed $15 million.

2. Significant accounting policy

Levies and expenses

As levies are billed to the interest owners, they are recorded on an accrual basis as shown on the statement of operations. Expenses are recorded on the accrual basis of accounting and include estimated amounts for such portion of environmental and social studies expenses incurred before the year end but not requested for payment.

3. Commitments

At March 31, 1985, the outstanding balance against the accepted study proposals was $1,112,122 and is composed of the following:

	1985	1984
	$	$
Studies not started	517,496	155,978
Studies not completed	594,626	402,206

Appendix 2

Indian Band Funds

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
CAPITAL ACCOUNTS—		
Balance at beginning of year	509,697,024(1)	366,239,272
RECEIPTS—		
Minerals—		
Oil and gas bonus		43,608
Oil royalties	246,091,764	234,671,308
Gas royalties	94,748,905	91,864,227
British Columbia Agreement	1,539,059	2,413,307
Mining bonus	469,740	104,301
Gravel dues	440,231	220,61[illegible]
Other	4,337,761	3,313,568
Sales—		
Land	376,270	7,[illegible]70
Other	2,869,105	71,872
Forestry—		
Wood		5,852
Timber dues	834,924	1,054,896
Miscellaneous—		
Housing	19,294	
Agricultural assistance to individuals	8,717	
Band loans (Section 64 (h))	112,319	14,958
Compensations	9,025	706,166
Shares of transferred members	16,252	11,789
Recovery of advances	54,000	
Adjustments applicable to other years	17,462	1,615
Land claim settlement		1,000,000
Land claim settlement—BC Government	1,113,517	4,219,600
Other	143	
Sundries—		
Band loans (Section 64 (j))	6,860	
Per capita distribution payment	126	
Other	3,286	
Total receipts	353,068,760	339,725,551

	1985	1984
	$	$
DISBURSEMENTS—		
Resources and industrial development—		
Other	130,500	221,949
Engineering and construction—		
Housing	96,990	138,043
Water system	341,951	
Other	103,723	
Band owned buildings	77,270	137,587
Band enterprises—		
Ranching operations	20	
Land purchases	19,871	9,948
Wood cutting operation	31,100	
Other	84,907	
Band fund distribution—		
Per capita cash distribution	69,289,150	66,379,226
Enfranchisement	18,121	
Shares of transferred members	1,004,770	354,757
Miscellaneous—		
Transfer from capital	559,955	1,917,776
Transfer under Section 64	129,215,982	127,071,850
Other	1,090,606	27,962
Adjustments applicable to other years		5,412
Total disbursements	202,064,916	196,264,510
Balance capital accounts March 31	660,700,868	509,700,313(1)

Appendix 2—*Concluded*

Indian Band Funds—*Concluded*

STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31, 1985—*Concluded*

	1985	1984
	$	$
REVENUE ACCOUNTS—		
Balance at beginning of year	77,773,720(1)	60,931,917
RECEIPTS—		
Minerals—		
Oil and gas rental	1,153,569	1,110,811
Mining rentals	157,188	36,862
Surface lease rentals	863,237	1,026,322
Seismic exploration compensation	273,886	64,120
Right of way compensation	86,185	441,000
Surface lease compensation	793,998	105,108
Right of way rental	21,501	88,470
Hydro and telephone right of way compensation	15,373	21,400
Other	1,704,620	2,256,516
Band enterprises—		
Agriculture	2,250	19,750
Farming operations	118,952	58
Ranching operations		66,211
Band herd		5,900
Grazing	17,194	12,707
Other	151,502	1,552
Forestry	18,773	40,182
Other	20,961	33,081
Leasing—Residential	1,622,965	1,254,597
Leasing—Agricultural	1,963,577	1,432,979
Leasing—Commercial	1,082,058	858,805
Leasing—Other	1,053,515	699,460
Fishing and hunting	11,075	21,994
Government interest on—		
Band funds	82,408,326	55,335,244
Land claims	1,666,553	8,531,610
Contributions—		
Grants	497	413
Other	95,000	7,984
Miscellaneous—		
Adjustments applicable to prior years	98,631	140,721
Fines and fees	493	3,594
Water systems	12,323	11,397
Service charges		6,974
Shares of transferred members	22,264	304,895
Transfer from revenue	119	
Other	4,767	34,425
Per capita distribution payment	298,232	
Interest from outside resources	333,761	1,096,889
Land claim settlement	160,935	
Taxation	4,252	
Awards—Supreme Court	12,575,346	
Total receipts	108,813,878	75,072,031
DISBURSEMENTS—		
Social programs—		
Community services	20,967	
Administration	6,424	
Recreation	18,782	
Church, rectory, cemeteries	17,500	
Other	19,612	
Social assistance	1,842	16,565
Other welfare services	25,160	63,449
Burial of destitute Indians	5,937	63,423
Rehabilitation		2,000
Other	22,944	131,855
Resource and industrial development—		
Commercial farming and ranching	43,871	
Logging		459
Fishing, including whaling	4,360	
Domestic fishing		6,000
Other	96,725	3,137
Engineering and construction—		
Housing	25,155	
Roads and bridges	11,000	
Sanitation	551	
Other	15,936	
Education in non-federal schools—		
Transportation and maintenance of pupils	15,500	61,497
Branch or band administration—		
General	75,822	290,083
Office services	17,518	10,236
Administration facilities	56,245	72,070
Other	51,319	36,055
Municipal services—		
Other	6,151	
Fire	20,400	
Street lighting	5,870	
Other	500	
Policing	10,000	
Band enterprises—		
Farming operations	8,018	28,700
Ranching operations	75,383	
Other	233,248	40,783
Band contribution—Economic development		40,647
Recreational facilities		25,923
Tourist development		6,000
Other	11,000	29,172
Band fund distribution—		
Per capita cash distribution	9,510,820	682,495
Enfranchisement	18,065	125,303
Shares of transferred members	172,215	159,476
Other	79,615	
Transfer to capital	99,728	4,942,295
Transfer to revenue	93,842	
Transfer under Section 69	54,444,812	51,376,761
Miscellaneous—		
Other	343,574	19,132
Adjustments applicable to other years	64,000	
Refund of Government interest	13,805	
Total disbursements	65,764,216	58,233,516
Balance revenue accounts March 31	120,823,382	77,770,432(1)

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(1) Reflects internal adjustments between capital and revenue accounts recorded in the accounts of Canada as Indian Band Funds.

SECTION 13

1984-85
PUBLIC ACCOUNTS

Justice

Department
Canadian Human Rights Commission
Commissioner for Federal Judicial Affairs
Federal Court of Canada
Law Reform Commission of Canada
Offices of the Information and Privacy Commissioners of Canada
Supreme Court of Canada
Tax Court of Canada

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JUSTICE

Department

Objective

ADMINISTRATION OF JUSTICE PROGRAM

—To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Canadian Human Rights Commission

Objective

—To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Commissioner for Federal Judicial Affairs

Objective

—To provide central administrative services for the Canadian Judicial Council and federally appointed judges of the superior, county and district courts of the provinces and territories.

Federal Court of Canada

Objective

—To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Law Reform Commission of Canada

Objective

—To study and keep under review on a continuing and systematic basis the statutes and other laws comprising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Offices of the Information and Privacy Commissioners of Canada

Objective

—Information Commissioner: To ensure that federal Government institutions comply with the Access to Information Act; to foster open and fair information practices by Government institutions and to respond to requests from the public for information about the Commissioner's mandate and the rights of individuals under the Act.

Privacy Commissioner: To ensure that federal Government institutions comply with the Privacy Act; to review the performance of Government institutions in the collection, use, retention and disposal of personal information to ensure compliance with the Privacy Act; to foster open and fair information practices by Government institutions; and to respond to requests from the public for information about the Commissioner's mandate and the rights of individuals under the Act.

Supreme Court of Canada

Objective

—To provide a general Court of Appeal for Canada.

Tax Court of Canada

Objective

—To provide an easily accessible and independent court for the informal and expeditious disposition of disputes between taxpayers and the Minister of National Revenue.

Note: The Canadian Unity Information Office Program was transferred to the Department of Supply and Services (PC 1984-3201 dated September 17, 1984).

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION OF JUSTICE PROGRAM	
	Budgetary	
1	Operating expenditures	
	1b	$ 68,135,365
	1c	4,841,385
	Transfer from: TB Vote 10[1]	1,039,000
	TB Vote 30[1]	88,593
		361,200
5	The grants listed in the Estimates and contributions	
	5b	$ 53,850,135
	5c	23,036,482
		1
Stat	Minister of Justice—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	CANADIAN HUMAN RIGHTS COMMISSION	
	Budgetary	
15	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS	
	Budgetary	
20	Operating expenditures, the grants listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the Judges Act	
	20c	$ 2,869,000
		1
25	Canadian Judicial Council—Operating expenditures	
Stat	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	FEDERAL COURT OF CANADA	
	Budgetary	
30	Program expenditures	
	30b	$ 7,228,000
		1,110,633
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	LAW REFORM COMMISSION OF CANADA	
	Budgetary	
35	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA	
	Budgetary	
40	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SUPREME COURT OF CANADA	
	Budgetary	
45	Program expenditures	
	45b The grant listed in the Estimates	$ 3,956,000
	Transfer from TB Vote 5[1]	517,767
		50,000
Stat	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
74,465,543		74,465,543		74,465,543	69,626,306	4,839,237		63,030,067
76,886,618		76,886,618		76,886,618	57,043,135	19,843,483		39,335,552
40,500	1,183	41,683		41,683	41,683			40,975
6,645,000	1,013,000	7,658,000		7,658,000	7,658,000			6,792,000
158,037,661	***1,014,183***	***159,051,844***		***159,051,844***	***134,369,124***	***24,682,720***		***109,198,594***
8,461,000		8,461,000		8,461,000	7,902,123	558,877		6,688,437
746,000	114,000	860,000		860,000	860,000			680,000
9,207,000	***114,000***	***9,321,000***		***9,321,000***	***8,762,123***	***558,877***		***7,368,437***
2,869,001		2,869,001		2,869,001	2,782,452	86,549		2,314,221
315,000		315,000		315,000	253,306	61,694		210,324
93,596,000	(7,535,728)	86,060,272		86,060,272	86,060,272			79,677,817
132,000	21,000	153,000		153,000	153,000			150,000
96,912,001	***(7,514,728)***	***89,397,273***		***89,397,273***	***89,249,030***	***148,243***		***82,352,362***
8,338,633		8,338,633		8,338,633	7,628,479	710,154		6,166,133
632,000	97,000	729,000		729,000	729,000			609,000
8,970,633	***97,000***	***9,067,633***		***9,067,633***	***8,357,479***	***710,154***		***6,775,133***
4,811,000		4,811,000		4,811,000	4,814,187	(3,187)		4,571,096
202,000	31,000	233,000		233,000	233,000			206,000
5,013,000	***31,000***	***5,044,000***		***5,044,000***	***5,047,187***	***(3,187)***		***4,777,096***
2,679,000		2,679,000		2,679,000	2,178,907	500,093		1,367,665
229,000	35,000	264,000		264,000	264,000			
2,908,000	***35,000***	***2,943,000***		***2,943,000***	***2,442,907***	***500,093***		***1,367,665***
4,523,767		4,523,767		4,523,767	4,504,712	19,055		3,551,150
1,520,000	(41,738)	1,478,262		1,478,262	1,478,262			1,446,989
249,000	38,000	287,000		287,000	287,000			274,000
	65	65		65	65			
6,292,767	***(3,673)***	***6,289,094***		***6,289,094***	***6,270,039***	***19,055***		***5,272,139***

Use of Appropriations—*Concluded*

Vote	Program	
	TAX COURT OF CANADA	
	Budgetary	
50	Program expenditures	$ 4,011,000
	50b	491,400
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	

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(1)Treasury Board Vote 5 Government contingencies.
Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
4,502,400		4,502,400		4,502,400	2,802,034	1,700,366		1,687,477
214,000	33,000	247,000		247,000	247,000			166,000
4,716,400	*33,000*	*4,749,400*		*4,749,400*	*3,049,934*	*1,700,366*		*1,853,477*
292,057,462	(6,194,218)	285,863,244		285,863,244	257,546,923	28,316,321		218,964,903

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION OF JUSTICE	1984-85	134,369	2,208	6,658	1,281	140,100
	1983-84	109,199	1,711	5,745	1,000	114,233
CANADIAN HUMAN RIGHTS COMMISSION	1984-85	8,762	3	471	146	9,376
	1983-84	7,368	10	439	107	7,904
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS	1984-85	89,249	2,716	200	89	86,822
	1983-84	82,352	2,377	197	84	80,256
FEDERAL COURT OF CANADA	1984-85	8,358	196	2,945	176	11,283
	1983-84	6,775	191	2,806	124	9,514
LAW REFORM COMMISSION OF CANADA	1984-85	5,047		385	41	5,473
	1983-84	4,777	1	388	31	5,195
OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA	1984-85	2,443		262	35	2,740
	1983-84	1,368				1,368
SUPREME COURT OF CANADA	1984-85	6,270	94	3,621	70	9,867
	1983-84	5,272	77	3,449	59	8,703
TAX COURT OF CANADA	1984-85	3,049	3	1,608	53	4,707
	1983-84	1,854	2	356	28	2,236
Total	1984-85	257,547	5,220	16,150	1,891	270,368
	1983-84	218,965	4,369	13,380	1,433	229,409

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION OF JUSTICE PROGRAM								
Legal services	23,509	22,808	65	159			23,574	22,967
Litigation services	25,953	25,665	136	436			26,089	26,101
Legislation services	6,126	5,520		42			6,126	5,562
Legal policy and program development	7,851	6,909	2	144	76,887	57,043	84,740	64,096
Administration	17,443	14,971	1,080	672			18,523	15,643
	80,882	75,873	1,283	1,453	76,887	57,043	159,052	134,369
Less: receipts credited to revenue	2,208	2,208					2,208	2,208
Add: accommodation provided without charge by Public Works	6,658	6,658					6,658	6,658
other services provided without charge by other departments	1,281	1,281					1,281	1,281
Total cost of program	86,613	81,604	1,283	1,453	76,887	57,043	164,783	140,100
CANADIAN HUMAN RIGHTS COMMISSION								
Canadian Human Rights Commission	9,289	8,501	32	261			9,321	8,762
Less: receipts credited to revenue		3						3
Add: accommodation provided without charge by Public Works	471	471					471	471
other services provided without charge by other departments	146	146					146	146
Total cost of program	9,906	9,115	32	261			9,938	9,376
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS								
Administration	2,746	2,650	5	15	118	118	2,869	2,783
Canadian Judicial Council	313	253	2				315	253
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	70,990	70,990			15,070	15,070	86,060	86,060
Contributions to employee benefit plans	153	153					153	153
	74,202	74,046	7	15	15,188	15,188	89,397	89,249
Less: receipts credited to revenue		2,716						2,716
Add: accommodation provided without charge by Public Works	200	200					200	200
other services provided without charge by other departments	89	89					89	89
Total cost of program	74,491	71,619	7	15	15,188	15,188	89,686	86,822
FEDERAL COURT OF CANADA								
Administration of the Federal Court of Canada	8,268	7,566	800	792			9,068	8,358
Less: receipts credited to revenue	196	196					196	196
Add: accommodation provided without charge by Public Works	2,945	2,945					2,945	2,945
other services provided without charge by other departments	176	176					176	176
Total cost of program	11,193	10,491	800	792			11,993	11,283
LAW REFORM COMMISSION OF CANADA								
Law Reform Commission of Canada	5,015	4,993	29	54			5,044	5,047
Add: accommodation provided without charge by Public Works	385	385					385	385
other services provided without charge by other departments	41	41					41	41
Total cost of program	5,441	5,419	29	54			5,470	5,473
OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA								
Information Commissioner	832	642					832	642
Privacy Commissioner	1,160	911					1,160	911
Administration	931	829	20	61			951	890
	2,923	2,382	20	61			2,943	2,443
Add: accommodation provided without charge by Public Works	262	262					262	262
other services provided without charge by other departments	35	35					35	35
Total cost of program	3,220	2,679	20	61			3,240	2,740

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
SUPREME COURT OF CANADA								
Administration	4,327	4,407	466	367	18	18	4,811	4,792
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	944	944			534	534	1,478	1,478
	5,271	5,351	466	367	552	552	6,289	6,270
Less: receipts credited to revenue	94	94					94	94
Add: accommodation provided without charge by Public Works	3,621	3,621					3,621	3,621
other services provided without charge by other departments	70	70					70	70
Total cost of program	8,868	8,948	466	367	552	552	9,886	9,867
TAX COURT OF CANADA								
Administration of the Tax Court of Canada	4,202	2,558	547	491			4,749	3,049
Less: receipts credited to revenue	3	3					3	3
Add: accommodation provided without charge by Public Works	1,608	1,608					1,608	1,608
other services provided without charge by other departments	53	53					53	53
Total cost of program	5,860	4,216	547	491			6,407	4,707

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
ADMINISTRATION OF JUSTICE PROGRAM			
Grants			
Legal policy and program development			
Uniform Law Conference of Canada to assist in payment of administrative expenses	4	4	4
Uniform Law Conference for the research purposes of the Conference	25	1	24
International Commission of Jurists	19	19	19
L'Institut international de droit d'expression française (IDEF)	1	1	2
Grants to encourage student specialization in legislative drafting	94	93	94
Grants to encourage native people to enter the legal profession	213	215	133
Duff-Rinfret Scholarship Program	96	87	84
Canadian Association of Chiefs of Police for the Law Amendments Committee	32	32	17
British Institute of International and Comparative Law (CLAS)	10	10	10
Hague Academy of International Law	12	12	11
Le Centre de traduction et de documentation juridique d'Ottawa	60	60	
Research Center in Public Law—University of Montreal	23	23	20
Canadian Institute of Resources Law	25	25	10
Expenditures not required for the current year			10
	614	*582*	*438*
Contributions			
Legal policy and program development			
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in operation of legal aid systems	56,732	45,821	30,003
Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,476	2,441	2,406
Contributions to encourage experimental and research work in legal aid	300	112	125
Contributions for a summer exchange program between civil and common law students	342	333	334
Canadian Law Information Council	445	480	424
Canadian Association of Provincial Court Judges	70	69	60
Criminal law reform	418	382	880
Native court-worker and related programs for native people and representatives of the legal system	3,365	3,042	2,892
Consultation and Development Fund	335	286	146
University of Ottawa Legislative Drafting Programme	85	85	82
Canadian Society of Forensic Science	37	9	27
Young offenders—Legal aid	10,325	2,469	
Justice for Victims	352	218	
Sentencing	240	92	
Human Rights Law Fund	500	497	434
Public legal education and information	251	125	
Expenditures not required for the current year			1,085
	76,273	*56,461*	*38,898*
	76,887	***57,043***	***39,336***
COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS			
Grants			
Administration			
Gratuities to a surviving spouse of a judge who dies while in office, or to such dependents as may be approved by Treasury Board, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	118	118	81
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges			
Annuities under the Judges Act (as amended)	15,070	15,070	13,949
	15,188	***15,188***	***14,030***
SUPREME COURT OF CANADA			
Grants			
Administration			
Gratuities to a surviving spouse of a judge who died while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death	18	18	
Judges' salaries, allowances and annuities; and annuities to spouses and children of judges			
Annuities under the Judges Act (as amended)	534	534	491
	552	***552***	***491***
Total	92,627	72,783	53,857

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Administration of Justice Program	Canadian Human Rights Commission	Commissioner for Federal Judicial Affairs	Federal Court of Canada	Law Reform Commission of Canada	Offices of the Information and Privacy Commissioners of Canada	Supreme Court of Canada	Tax Court of Canada	Total
(1) Salaries and wages	53,429	5,738	66,347	5,071	1,440	1,759	2,868	2,150	138,802
	49,806	**5,252**	**66,276**	**4,592**	**1,398**	**1,581**	**2,869**	**1,339**	**133,113**
	45,017	*4,143*	*61,481*	*3,947*	*1,367*	*835*	*2,649*	*958*	*120,397*
(1) Other personnel costs	7,794	860	153	729	233	264	287	247	10,567
	7,794	**860**	**153**	**729**	**233**	**264**	**287**	**247**	**10,567**
	6,942	*680*	*150*	*609*	*206*		*274*	*166*	*9,027*
(2) Transportation and communications	4,922	577	5,746	641	543	228	193	821	13,671
	4,897	**798**	**5,668**	**591**	**564**	**166**	**186**	**267**	**13,137**
	4,064	*659*	*4,877*	*604*	*485*	*78*	*225*	*220*	*11,212*
(3) Information	2,166	211	289		451	74	427		3,618
	1,995	**231**	**265**		**450**	**80**	**394**		**3,415**
	1,437	*238*	*233*		*514*	*13*	*274*		*2,709*
(4) Professional and special services	10,696	1,267	776	772	2,109	516	673	712	17,521
	8,755	**1,078**	**763**	**630**	**2,119**	**232**	**583**	**425**	**14,585**
	8,619	*1,080*	*775*	*639*	*1,971*	*235*	*540*	*234*	*14,093*
(5) Rentals	241	111	62	167	85	48	96	20	830
	375	**75**	**53**	**117**	**82**	**17**	**96**	**31**	**846**
	414	*61*	*73*	*108*	*56*	*17*	*96*	*24*	*849*
(6) Purchased repair and upkeep	289	56	81	114	16	5	142	8	711
	484	**78**	**86**	**117**	**13**	**4**	**320**	**133**	**1,235**
	325	*39*	*12*	*56*	*16*		*35*	*5*	*488*
(7) Utilities, materials and supplies	1,138	452	68	737	136	23	584	242	3,380
	1,620	**120**	**106**	**775**	**134**	**35**	**614**	**115**	**3,519**
	1,328	*72*	*56*	*585*	*127*	*48*	*568*	*65*	*2,849*
(9) Construction and acquisition of machinery and equipment	1,283	32	7	800	29	20	466	547	3,184
	1,453	**261**	**15**	**792**	**54**	**61**	**367**	**491**	**3,494**
	1,711	*391*	*12*	*215*	*31*	*140*	*113*	*182*	*2,795*
(10) Grants, contributions and other transfer payments	76,887		15,188				552		92,627
	57,043		**15,188**				**552**		**72,783**
	39,336		*14,030*				*491*		*53,857*
(12) All other expenditures	207	17	680	37	2	6	1	2	952
	147	**9**	**676**	**15**		**3**	**2**	**1**	**853**
	6	*5*	*653*	*12*	*4*	*2*	*7*		*689*
Total net expenditures	159,052	9,321	89,397	9,068	5,044	2,943	6,289	4,749	285,863
	134,369	**8,762**	**89,249**	**8,358**	**5,047**	**2,443**	**6,270**	**3,049**	**257,547**
	109,199	*7,368*	*82,352*	*6,775*	*4,777*	*1,368*	*5,272*	*1,854*	*218,965*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

DEPARTMENT

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	711,645	1,113,918
Services and service fees	71,210	10,708
Other non-tax revenue	1,425,426	586,455
Total	2,208,281	1,711,081

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	708,183	
Adjustment to prior year's Payables at Year End (PAYE)	3,462	
		711,645
Other non-tax revenue:		
Fines and forfeitures	687,248	
Rent and utilities	55,981	
Other	682,197	
		1,425,426

CANADIAN HUMAN RIGHTS COMMISSION

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Other non-tax revenue	3,136	10,472

COMMISSIONER FOR FEDERAL JUDICIAL AFFAIRS

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	6,809	
Other non-tax revenue	2,709,551	2,376,752
Total	2,716,360	2,376,752

Details

	1984-85
	$
Non-Tax Revenue—	
Other non-tax revenue:	
Judges' Public Service Superannuation Account deductions	2,709,551

FEDERAL COURT OF CANADA

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	25,948	11,047
Services and service fees	164,644	180,242
Other non-tax revenue	5,360	18
Total	195,952	191,307

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Services and service fees:		
Federal Court fees	148,590	
Court costs	16,054	
		164,644

LAW REFORM COMMISSION OF CANADA

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	5	651

OFFICES OF THE INFORMATION AND PRIVACY COMMISSIONERS OF CANADA

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Other non-tax revenue	5	

SUPREME COURT OF CANADA

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	747	2,766
Services and service fees	9,452	9,293
Proceeds from sales	30,966	27,812
Other non-tax revenue	53,129	36,661
Total	94,294	76,532

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Services and service fees:		
Photocopies		9,452
Proceeds from sales:		
Sale of Supreme Court Bulletin	6,697	
Sale of reasons for judgment	24,269	
		30,966
Other non-tax revenue:		
Judges' contributions towards annuities	26,445	
Transfer from Security Account	15,358	
Sundries	11,326	
		53,129

TAX COURT OF CANADA

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure		711
Proceeds from sales	2,867	1,384
Total	2,867	2,095

SECTION 14

1984-85
PUBLIC ACCOUNTS

Labour

Department
Canada Labour Relations Board
Canada Mortgage and Housing Corporation
Canadian Centre for Occupational Health and Safety

CONTENTS

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LABOUR

Department

Objective

—To promote and sustain: stable industrial relations; a fair return for efforts in the workplace; and a working environment conducive to physical and social well-being. To protect the rights and interests of the parties involved in the world of work. To promote equitable access to employment opportunities. To foster a climate for improved consultation and communication among Government, labour and management.

Canada Labour Relations Board

Objective

—To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Canada Mortgage and Housing Corporation*

Objective

—To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

Canadian Centre for Occupational Health and Safety

Objective

—To promote the fundamental right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

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* Transferred from the Department of Public Works (PC 1984-3192 dated September 17, 1984).

Note: The Canada Post Corporation was transferred to the Department of National Revenue (PC 1984-3193 dated September 17, 1984).

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	Budgetary	
1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	$ 39,122,500
	1b	897,000
	Transfer from TB Vote 10(1)	23,562
5	The grants listed in the Estimates and contributions	$ 6,727,000
	5b	6,522,000
Stat	Minister of Labour—Salary and motor car allowance	
Stat	Payments of compensation respecting Public Service Employees (Government Employees Compensation Act) and Merchant Seamen (Merchant Seamen Compensation Act)	
Stat	Labour Adjustment Income Support Program	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
Stat	Advances of operating funds to provincial compensation boards to administer the Government Employees Compensation Act, under Section 3(4). (Net)	
	CANADA LABOUR RELATIONS BOARD	
	Budgetary	
10	Program expenditures	
	10b	$ 5,086,000
		408,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	CANADA MORTGAGE AND HOUSING CORPORATION	
	Budgetary	
95*	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the National Housing Act or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the National Housing Act, in accordance with the Corporation's authority under the Canada Mortgage and Housing Corporation Act	
	25b	$ 1,344,966,000
	25c	75,825,000
	Transfer from TB Vote 10(1)	123,300,000
		40,392
26b	Pursuant to Subsection 18(5) of the Financial Administration Act, to forgive the principal amount of advances outstanding as of June 30, 1984 made to the Canada Mortgage and Housing Corporation pursuant to Section 9 of the National Housing Act	
Stat	Contributions for an urban renewal scheme or pursuant to an urban renewal agreement	
Stat	Advances to the Mortgage Insurance Fund	
	Total program—Budgetary	
	Non-budgetary	
L100*	Advances to Canada Mortgage and Housing Corporation for the acquisition, servicing, development, construction or improvement of land or buildings as provided by Section 55 of the National Housing Act. (Gross)	
	L30b	$ 22,000,000
		2,500,000
Stat	The Canada Mortgage and Housing Corporation Act, as amended. Section 22 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the National Housing Act, as amended. Section 25 limits the amount of loans or guarantees made by the Corporation to those authorities under the National Housing Act.	
	The National Housing Act, as last amended.	
	Section 10. Authority for a special Mortgage and Loan Purchase Fund, any advance to which shall not exceed $100,000,000 *less* the balance of the Fund. (Net)	
	Section 21(1)(a). Advances for direct loans under Part II, Part IV-2, Part VI, Part VI-1, and Sections 58 and 59 not exceeding in the aggregate $14,500,000,000. (Gross)	
	Section 21.1(4). Advances for land acquisition for low rental housing, not to exceed $40,000,000. (Gross)	
	Section 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to $351,000,000. (Gross)	
	Section 27.6(2) limits the aggregate of advances for neighbourhood improvement program purposes to $302,000,000. (Gross)	
	Section 34.14(2) limits the aggregate of advances for rehabilitation of existing residential buildings to $500,000,000. (Gross)	
	Section 39(1) limits the aggregate of advances for proposal development in housing research and community development to $25,000,000. (Gross)	
	Section 40(3) limits the aggregate of advances and reimbursements for public housing joint projects to $2,700,000,000. (Gross)	
	Section 45.1(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to $100,000,000. (Gross)	
	Section 48(2) limits the aggregate of advances and reimbursements for student housing project loans purposes to $550,000,000. (Gross)	
	Section 53(3) limits the aggregate of advances and reimbursements for water and sewerage project purposes to $1,674,600,000. (Gross)	
	Total of Section 21(1)(a) to 53(3) gross authorities is $20,742,600,000.	
Stat	Advances under the National Housing Act	
	Use of appropriations not required for the current year	
	Total program—Non-budgetary	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
40,043,062		40,043,062		40,043,062	38,123,633	1,919,429		36,091,710
13,249,000		13,249,000		13,249,000	12,009,181	1,239,819		24,338,815
40,500	1,182	41,682		41,682	41,682			40,975
21,414,000	11,484,652	32,898,652		32,898,652	32,898,652			29,695,391
40,179,000	2,012,821	42,191,821		42,191,821	42,191,821			10,682,496
3,711,000	566,000	4,277,000		4,277,000	4,277,000			3,762,000
	11,780	11,780		11,780	11,780			25,178
118,636,562	*14,076,435*	*132,712,997*		*132,712,997*	*129,553,749*	*3,159,248*		*104,636,565*
	207,262	*207,262*	*40,738*	*248,000*	*248,000*			*100,000*
5,494,000		5,494,000		5,494,000	5,116,110	377,890		4,960,096
488,000	75,000	563,000		563,000	563,000			512,000
5,982,000	*75,000*	*6,057,000*		*6,057,000*	*5,679,110*	*377,890*		*5,472,096*
1,544,131,392		1,544,131,392		1,544,131,392	1,482,725,616	61,405,776		1,602,875,064
307,600,000		307,600,000		307,600,000	307,600,000			
4,000,000	(1,262,288)	2,737,712		2,737,712	2,737,712			1,449,354
221,800,000	(49,800,000)	172,000,000		172,000,000	172,000,000			
2,077,531,392	*(51,062,288)*	*2,026,469,104*		*2,026,469,104*	*1,965,063,328*	*61,405,776*		*1,604,324,418*
24,500,000		24,500,000		24,500,000	1,500,000	23,000,000		13,000,000
			100,000,000	100,000,000			100,000,000	(277,135)
			2,012,806,790	2,012,806,790	125,500,000		1,887,306,790	161,500,000
			38,500,000	38,500,000			38,500,000	
			286,500,000	286,500,000	500,000		286,000,000	3,500,000
			250,000,000	250,000,000	500,000		249,500,000	13,500,000
			276,100,000	276,100,000	23,500,000		252,600,000	24,500,000
			25,000,000	25,000,000	8,000,000		17,000,000	
			1,065,500,000	1,065,500,000	117,000,000		948,500,000	190,500,000
			100,000,000	100,000,000			100,000,000	
			111,000,000	111,000,000			111,000,000	
			375,100,000	375,100,000	5,500,000		369,600,000	13,000,000
			4,640,506,790	*4,640,506,790*	*280,500,000*		*4,360,006,790*	*406,222,865*
(21,400,000)	21,400,000							
								18,300,000
3,100,000	*21,400,000*	*24,500,000*	*4,640,506,790*	*4,665,006,790*	*282,000,000*	*23,000,000*	*4,360,006,790*	*437,522,865*

Use of Appropriations—*Concluded*

Vote	Program	
	CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY[2]	
	Budgetary	
20	Payments to the Canadian Centre for Occupational Health and Safety	$ 5,045,000
21b	Program expenditures	2,600,000
	Total—Budgetary	
	Non-budgetary	

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[1] Treasury Board Vote 10 employment initiatives.

[2] During the year, the Canadian Centre for Occupational Health and Safety was rescheduled as a departmental corporation under Schedule B of the Financial Administration Act. Unused funds from the current year's grant (Vote 20) were authorized by Treasury Board to be used for capital and operating expenses.

* Votes formerly shown in the 1984-85 Main Estimates under the Department of Public Works.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
7,645,000		*7,645,000*		*7,645,000*	*7,016,344*	*628,656*		*4,803,000*
2,209,794,954	(36,910,853)	2,172,884,101		2,172,884,101	2,107,312,531	65,571,570		1,719,236,079
3,100,000	21,607,262	24,707,262	4,640,547,528	4,665,254,790	282,248,000	23,000,000	4,360,006,790	437,622,865

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1984-85	129,554	441	4,715	814	134,642
	1983-84	104,637	98	4,751	668	109,958
CANADA LABOUR RELATIONS BOARD	1984-85	5,679	3	1,229	98	7,003
	1983-84	5,472	4	632	77	6,177
CANADA MORTGAGE AND HOUSING CORPORATION	1984-85	1,965,063	927,649			1,037,414
	1983-84	1,604,324	953,911			650,413
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY	1984-85	7,016	130			6,886
	1983-84	4,803				4,803
Total	1984-85	2,107,312	928,223	5,944	912	1,185,945
	1983-84	1,719,236	954,013	5,383	745	771,351

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Mediation and conciliation	3,871	3,595	4	19			3,875	3,614
General labour services	17,886	16,520	211	113	6,980	6,534	25,077	23,167
Policy and communications	11,359	10,685	25	201	6,269	5,474	17,653	16,360
Administration	8,976	9,075	50	272			9,026	9,347
Labour Adjustment Income Support Program	363	443	1		42,192	42,192	42,556	42,635
Injury compensation respecting Government Employees and Merchant Seamen	55,606	50,924	2		14	10	55,622	50,934
	98,061	91,242	293	605	55,455	54,210	153,809	146,057
Less: revenues credited to the vote	21,096	16,503					21,096	16,503
	76,965	74,739	293	605	55,455	54,210	132,713	129,554
Less: receipts credited to revenue		441						441
Add: accommodation provided without charge by Public Works	4,715	4,715					4,715	4,715
other services provided without charge by other departments	814	814					814	814
Total cost of program	82,494	79,827	293	605	55,455	54,210	138,242	134,642
CANADA LABOUR RELATIONS BOARD								
Canada Labour Relations Board	5,936	5,644	121	35			6,057	5,679
Less: receipts credited to revenue		3						3
Add: accommodation provided without charge by Public Works	1,229	1,229					1,229	1,229
other services provided without charge by other departments	98	98					98	98
Total cost of program	7,263	6,968	121	35			7,384	7,003
CANADA MORTGAGE AND HOUSING CORPORATION								
Market housing	100,754	77,471					100,754	77,471
Social housing	1,178,978	1,165,035					1,178,978	1,165,035
Rehabilitation and conservation	223,120	209,080					223,120	209,080
Community services	14,759	9,299					14,759	9,299
Research, development, demonstration and information	23,017	18,967					23,017	18,967
Student summer employment	40	40					40	40
Mortgage rate protection program	2,700	2,184					2,700	2,184
National energy program	763	649					763	649
Mortgage Insurance Fund	307,600	307,600					307,600	307,600
Urban renewal	2,738	2,738					2,738	2,738
Advances to the Mortgage Insurance Fund	177,500	177,500					177,500	177,500
Repayment of advances from the Mortgage Insurance Fund	(5,500)	(5,500)					(5,500)	(5,500)
	2,026,469	1,965,063					2,026,469	1,965,063
Less: receipts credited to revenue		927,649						927,649
Total cost of program	2,026,469	1,037,414					2,026,469	1,037,414
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY*								
Council of governors		90						90
Executive Board		21						21
President and Centre staff		3,914		1,639		1,467		7,020
	1,900	4,025	700	1,639	5,045	1,467	7,645*	7,131
Less: receipts credited to the vote		115						115
	1,900	3,910	700	1,639	5,045	1,467	7,645	7,016
Less: receipts credited to revenue		130						130
Total cost of program	1,900	3,780	700	1,639	5,045	1,467	7,645	6,886

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*No breakdown of the appropriations by activity is available for this new departmental corporation listed under Schedule B of the Financial Administration Act.

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
Grants			
General labour services			
Special research studies in the labour field (accident prevention)	16	16	16
Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education	1,069	999	636
To support standards writing associations	10	10	10
Grant for the implementation of a certification program for occupational health nurses	75	75	
Policy and communications			
Special research studies in the labour field (special research)	40	40	40
To support activities which contribute to Labour Canada's objectives	62	62	61
Commonwealth Trade Union Council	20	20	40
Grant to the Canadian Labour Market and Productivity Centre	5,000	5,000	5,000
Grants to labour organizations staging educational events	10	10	
Labour Adjustment Income Support Program			
Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region	42,192	42,192	24,391
Injury compensation respecting Government Employees and Merchant Seamen			
Merchant Seamen compensation—Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school	14	10	9
	48,508	*48,434*	*30,203*
Contributions			
General labour services			
Contribution to the Canadian Labour Congress labour education programs	3,538	3,538	3,056
Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	1,124	1,090	996
Quality of working life projects	705	443	431
Atlantic Region Labour Education Centre	363	363	322
Expenditures not required for the current year			22
Policy and communications			
Contribution for the Labour-Government Employee Secondment Program	89	56	
Contributions for Technology Impact Research Fund	286	286	
Frozen allotment	842		
	6,947	*5,776*	*4,827*
	55,455	*54,210*	*35,030*
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY			
Grants			
Canadian Centre for Occupational Health and Safety	*5,045*	*1,467*	*4,803*
Total	60,500	55,677	39,833

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Department	Canada Labour Relations Board	Canada Mortgage and Housing Corporation	Canadian Centre for Occupational Health and Safety	Total
(1) Salaries and wages	29,299 **27,597** *26,189*	3,852 **3,642** *3,482*		1,490 **2,316**	34,641 **33,555** *29,671*
(1) Other personnel costs	51,204 **46,141** *42,589*	563 **563** *512*		**251**	51,767 **46,955** *43,101*
(2) Transportation and communications	2,835 **2,713** *2,564*	577 **637** *584*		10 **327**	3,422 **3,677** *3,148*
(3) Information	1,494 **1,301** *1,341*	90 **116** *97*		**117**	1,584 **1,534** *1,438*
(4) Professional and special services	10,346 **10,895** *9,701*	590 **414** *479*		305 **493**	11,241 **11,802** *10,180*
(5) Rentals	455 **356** *335*	68 **113** *83*		**135**	523 **604** *418*
(6) Purchased repair and upkeep	130 **192** *135*	20 **20** *14*		80 **39**	230 **251** *149*
(7) Utilities, materials and supplies	732 **696** *653*	158 **111** *169*		15 **347**	905 **1,154** *822*
(9) Construction and acquisition of machinery and equipment	293 **605** *521*	121 **35** *35*		700 **1,639**	1,114 **2,279** *556*
(10) Grants, contributions and other transfer payments	55,455 **54,210** *35,030*			5,045* **1,467** *4,803*	60,500 **55,677** *39,833*
(12) All other expenditures	1,566 **1,351** *1,254*	18 **28** *17*	2,026,469 **1,965,063** *1,604,324*		2,028,053 **1,966,442** *1,605,595*
(1-12) Total	153,809 **146,057** *120,312*	6,057 **5,679** *5,472*	2,026,469 **1,965,063** *1,604,324*	7,645 **7,131** *4,803*	2,193,980 **2,123,930** *1,734,911*
(13) *Less:* revenues credited to the vote	21,096 **16,503** *15,675*			**115**	21,096 **16,618** *15,675*
Total net expenditures	132,713 **129,554** *104,637*	6,057 **5,679** *5,472*	2,026,469 **1,965,063** *1,604,324*	7,645 **7,016** *4,803*	2,172,884 **2,107,312** *1,719,236*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

* During the year, the Canadian Centre for Occupational Health and Safety was rescheduled as a departmental corporation under Schedule B of the Financial Administration Act. Unused funds from the current year's grant (Vote 20) were authorized by Treasury Board to be used for capital and operating expenses. As a result, there is no breakdown to distribute unused appropriations to other standard objects.

Revenue

	1984-85	1983-84
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	265,976	8,382
Services and service fees	665	45
Proceeds from sales		30
Other non-tax revenue	174,031	89,092
Total	440,672	97,549

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	140,952	
Adjustment to prior year's Payables at Year End (PAYE)	125,024	
		265,976
Other non-tax revenue:		
Fines and penalties remitted by the courts as the result of prosecutions under the Canada Labour Code	2,300	
Pension plan credits remitted by Revenue Canada—Taxation	19,908	
Registration fee for seminar given by Women's Bureau	3,906	
Witness fees	50	
Funds transferred from the Labour Code Suspense Account due to lack of information which renders the task of locating individuals impossible	147,867	
		174,031

	1984-85	1983-84
	$	$
CANADA LABOUR RELATIONS BOARD		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	869	339
Proceeds from sales	2,093	3,438
Other non-tax revenue		5
Total	2,962	3,782

	1984-85	1983-84
	$	$
CANADA MORTGAGE AND HOUSING CORPORATION		
Summary		
Non-Tax Revenue—		
Return on investments	912,953,295	941,142,066
Refunds of previous years' expenditure	3,264,081	1,427,960
Proceeds from sales	121,830	145,932
Other non-tax revenue	11,309,754	11,195,252
Total	927,648,960	953,911,210

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
Lending institution—		
Canada Mortgage and Housing Corporation—		
Interest	873,299,069	
Profit	39,654,226	
		912,953,295
Refunds of previous years' expenditure:		
Excess billing under Part V of the National Housing Act		3,264,081
Proceeds from sales:		
Sale of properties		121,830
Other non-tax revenue:		
Sundry	9,677,198	
Start-up funds recoveries—Part V	184,924	
Urban renewal recoveries	1,447,632	
		11,309,754

	1984-85	1983-84
	$	$
CANADIAN CENTRE FOR OCCUPATIONAL HEALTH AND SAFETY		
Summary		
Non-Tax Revenue—		
Return on investments	130,188	

	1984-85
	$
Details	
Non-Tax Revenue—	
Return on investments:	
Other accounts—	
Interest on short-term investment certificates	130,188

Appendix

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Canadian Centre for Occupational Health and Safety Corporation in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre.

This statement of operations was prepared in accordance with the accounting policies of the Receiver General for Canada. Previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Corporation's assets. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provided appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

We are also attaching a copy of the audited financial statements for the seven months ended March 31, 1985. These statements were prepared in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

In order to provide continuity, we have prepared a reconciliation as prescribed in the instructions by the Receiver General of Canada, under Section 6(c) of the Chapter 3 of the Public Accounts Instructions Manual.

Approved by:

HONOURABLE MARTIN O'CONNELL
Chairman

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Secretary/Treasurer

September 3, 1985

STATEMENT OF OPERATIONS
FOR THE SEVEN MONTHS ENDED MARCH 31, 1985

	Seven months ended March 31, 1985	Eight months ended August 31, 1984
	$	$
Expenditure		
Operations		
Salaries and employee benefits	2,336,973	2,061,644
Furniture, equipment and leasehold improvements	1,806,482	83,000
Transportation and communications	267,496	193,254
Utilities, materials and supplies	229,743	132,611
Accommodation	208,517	143,479
Professional and special services	167,218	62,059
Printing and publication	117,311	105,641
Rentals	61,287	38,216
Purchased repair and upkeep	38,968	64,391
	5,233,995	2,884,295
Administration		
Salaries and employee benefits	178,963	193,502
Governors, Executive Board and committees (Schedule 1)	115,448	167,457
Professional and special services	94,258	11,667
Travel	11,307	8,117
	399,976	380,743
	5,633,971	3,265,038
Revenue		
Interest		205,093
Sale of publications	6,752	3,271
	6,752	208,364
Net cost of operations	5,627,219	3,056,674
Reconciliation to use of appropriations:		
Net cost of operations	5,627,219	3,056,674
Less: services provided without charge from Government departments	71,568	
Use of appropriations	5,555,651	3,056,674

The accompanying notes are an integral part of this statement. Certain notes accompanying the audited financial statements included in this section are also an integral part of this statement.

RECONCILIATION
FOR THE SEVEN MONTHS ENDED MARCH 31, 1985

	Seven months ended March 31, 1985	Eight months ended August 31, 1984
	$	$
Net cost of operations	5,627,219	3,056,674
Less: purchase of furniture, equipment and leasehold improvements	1,806,482	83,000
services provided without charge from Government departments	71,568	
	1,878,050	83,000
Add: increase in accrued termination benefits	11,215	17,500
increase in accrued vacation pay	69,693	(14,500)
depreciation and amortization	277,819	218,372
increase in prepaid expenses	10,990	
	369,717	221,372
Net cost of operations on the accrual basis of accounting	4,118,886	3,195,046

Appendix—*Continued*

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1985

1. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's Payables at Year End (PAYE) accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Governement's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

2. Changes in accounting policies

As a result of the legislation (Bill C-24) listing the Centre as a Schedule B Corporation, the reporting was changed from the accrual basis to the Government's modified cash basis of accounting. This was done in order to make it consistent with other reporting in the Public Accounts and to meet the reporting requirements of the Receiver General for Canada. As a result of this change, the net cost of operations is increased by $1,508,333. The comparative figures for 1984 have also been restated, the net cost of operations for that period decreased by $138,372.

3. Changes in financial statement presentation

The allocation of expenditures between operations and administration expenses has been made in accordance with the reporting requirements of the Receiver General for Canada.

4. Parliamentary appropriations

	Seven months ended March 31, 1985	Eight months ended August 31, 1984	Twelve months ended March 31, 1985
	(in thousands of dollars)		
Department of Labour			
Vote 20	5,045		5,045
Vote 21b	2,600		2,600
	7,645		7,645
Lapsed	629		629
	7,016	3,057	7,016
Add: non-tax revenue	7		
Less: transfer payment	1,467		
	5,556	3,057	7,016

GOVERNORS, EXECUTIVE BOARD AND COMMITTEES

SCHEDULE I

	1985	1984
	$	$
Honoraria paid	50,825	70,578
Travel	46,222	42,035
Professional services	17,756	33,479
Materials, supplies and repairs	645	21,365
	115,448	167,457

Appendix—*Continued*

Canadian Centre for Occupational Health and Safety—*Continued*

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY
AND
THE HONOURABLE WILLIAM MCKNIGHT, P.C., M.P.
MINISTER OF LABOUR

I have examined the balance sheet of the Canadian Centre for Occupational Health and Safety as at March 31, 1985 and the statements of operations and equity, and changes in financial position for the seven months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1985 and the results of its operations and the changes in its financial position for the seven months then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 10, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	March 31, 1985	August 31, 1984
	$	$
Current		
Cash	11,311	703,959
Short-term deposits		3,996,999
Parliamentary appropriation receivable	1,454,648	
Accounts receivable	441	6,398
Accrued interest receivable		108,045
Prepaid expenses	9,837	20,827
	1,476,237	4,836,228
Fixed (Note 3)	2,296,243	767,580
	3,772,480	5,603,808

LIABILITIES	March 31, 1985	August 31, 1984
	$	$
Current		
Accounts payable	1,610,378	305,376
Deferred parliamentary grant (Note 4)		3,526,250
	1,610,378	3,831,626
Provision for employee termination benefits	76,715	65,500
	1,687,093	3,897,126
EQUITY OF CANADA		
Equity at end of period	2,085,387	1,706,682
	3,772,480	5,603,808

Approved by:

HONOURABLE MARTIN O'CONNELL
Chairman

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Treasurer

Appendix—*Continued*

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS AND EQUITY FOR THE SEVEN MONTHS ENDED MARCH 31, 1985

	Seven months ended March 31, 1985	Eight months ended August 31, 1984
	$	$
Operations		
Salaries, employee benefits and allowances	2,417,881	2,064,644
Depreciation and amortization	277,819	218,372
Transportation and communications	262,986	193,254
Utilities, materials and supplies	229,743	132,611
Professional and special services	167,218	62,059
Accommodation	152,449	143,479
Printing and publication	117,311	105,641
Rentals	61,287	38,216
Purchased repair and upkeep	38,968	64,391
	3,725,662	3,022,667
Administration		
Salaries and employee benefits	178,963	193,502
Governors, Executive Board, and committees	115,448	167,457
Professional and special services	94,258	11,667
Travel	11,307	8,117
	399,976	380,743
	4,125,638	3,403,410
Sale of publications	(6,752)	(3,271)
Interest income		(205,093)
	(6,752)	(208,364)
Cost of operations	4,118,886	3,195,046
Parliamentary grant or appropriation (Note 4)	4,497,591	3,719,500
Excess of parliamentary grant or appropriation over cost of operations	378,705	524,454
Equity at beginning of the period	1,706,682	1,182,228
Equity at end of the period	2,085,387	1,706,682

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE SEVEN MONTHS ENDED MARCH 31, 1985

	Seven months ended March 31, 1985	Eight months ended August 31, 1984
	$	$
Source of funds		
Parliamentary grant (Note 4)	3,526,250	3,719,500
Parliamentary appropriation (Note 4)	971,341	
Proceeds on disposal of fixed assets		3,030
	4,497,591	3,722,530
Application of funds		
Cost of operations	4,118,886	3,195,046
Deduct: items not requiring an outlay of funds		
depreciation and amortization	(277,819)	(218,905)
provision for employee termination benefits	(11,215)	(17,500)
gain on disposal of fixed assets		533
	3,829,852	2,959,174
Additions to fixed assets	1,806,482	83,000
	5,636,334	3,042,174
Increase (decrease) in working capital	(1,138,743)	680,356
Increase (decrease) in working capital composed of:		
Cash	(692,648)	666,040
Short-term deposits	(3,996,999)	2,290,749
Parliamentary appropriation receivable	1,454,648	
Other items	(124,992)	82,252
	(3,359,991)	3,039,041
Accounts payable	(1,305,002)	(33,185)
Deferred parliamentary grant	3,526,250	(2,325,500)
Increase (decrease) in working capital	(1,138,743)	680,356
Working capital at beginning of the period	1,004,602	324,246
Working capital (deficiency) at end of the period	(134,141)	1,004,602

Appendix—*Continued*

Canadian Centre for Occupational Health and Safety—*Continued*

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1985

*1. Authority and objectives

The Centre was established on October 1, 1978 under the Canadian Centre for Occupational Health and Safety Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

An Act to amend the Financial Administration Act in relation to Crown corporations and to amend other Acts in consequence thereof (Chapter 31 of the Statutes of Canada, 1984), which came into force on September 1, 1984 by proclamation, names the Centre in Schedule B to the Financial Administration Act, as a departmental corporation. Previously, the Centre was unscheduled to the said Act. The Centre's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

Parliamentary grant

Up until September 1, 1984, the Centre operated on a calendar year basis and received an operating grant from Parliament on an April 1 to March 31 basis to coincide with the fiscal year of the Government. Accordingly, seven-twelfths of the grant received in respect of the current fiscal year of the Government was deferred as at August 31, 1984. The Centre's operating expenditures are now funded by a budgetary lapsing authority.

Fixed assets

Fixed assets are recorded at cost. Office furniture and all equipment are depreciated over their estimated useful lives of five years using the straight-line method. Leasehold improvements are amortized over the term of the lease.

Employee termination benefits and vacation pay

Employee termination benefits and earned vacation pay not taken at the end of the period are accounted for on the accrual basis.

3. Fixed assets

	March 31, 1985			August 31, 1984
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	$	$	$	$
Office furniture and equipment	915,959	320,826	595,133	217,369
Computer equipment	1,923,772	448,188	1,475,584	364,894
Leasehold improvements	632,719	407,193	225,526	185,317
	3,472,450	1,176,207	2,296,243	767,580

4. Parliamentary grant

	Seven months ended March 31, 1985	Eight months ended August 31, 1984	April 1, 1984 to March 31, 1985
	$	$	$
Deferred from previous period	3,526,250	1,200,750	
Received during eight-month period			
Vote 20		5,045,000	5,045,000
Vote 5/Vote 21b		1,000,000	1,000,000
Receivable during seven-month period			
Vote 21b/appropriation	1,600,000		1,600,000
			7,645,000
Lapsed	(628,659)		(628,659)
	971,341	6,045,000	7,016,341
Deferred to following period		(3,526,250)	
Use of funds	4,497,591	3,719,500	

At September 1, 1984, the funds on hand were transferable to the Consolidated Revenue Fund. The transfer, however, was not completed until December 1984. Included in this amount was an excess of grants over expenditures of approximately $1 million related to periods prior to August 31, 1984. The excess was partially utilized in financing expenditures which exceeded appropriation for the seven months to March 31, 1985 by approximately $450,000.

5. Lease obligations

Effective September 1, 1984, the Department of Public Works (DPW) was assigned responsibility for the lease payments, however, the Centre continued to make the payments. Related services provided by DPW without charge amounted to $71,568.

The future minimum lease payments under an operating lease, which expires in 1986, are as follows:

	$
1985 (nine months)	94,875
1986 (four months)	42,167

6. Comparative figures

The comparative figures for the preceding period have been reclassified to conform with the current period presentation.

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* This note is also an integral part of the statement of operations prepared on the Government's modified cash basis of accounting, which precede these statements.

Appendix—*Continued*

Canadian Centre for Occupational Health and Safety—*Continued*

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY
AND
THE HONOURABLE WILLIAM McKNIGHT, P.C., M.P.
MINISTER OF LABOUR

I have examined the balance sheet of the Canadian Centre for Occupational Health and Safety as at August 31, 1984 and the statements of operations and equity, and changes in financial position for the eight months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at August 31, 1984 and the results of its operations and the changes in its financial position for the eight months then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
November 21, 1984

BALANCE SHEET AS AT AUGUST 31, 1984

ASSETS	August 31, 1984	December 31, 1983
	$	$
Current		
Cash	703,959	37,919
Short-term deposits	3,996,999	1,706,250
Accounts receivable	6,398	4,482
Accrued interest receivable	108,045	28,862
Prepaid expenses	20,827	19,674
	4,836,228	1,797,187
Fixed (Note 3)	767,580	905,982
	5,603,808	2,703,169

LIABILITIES	August 31, 1984	December 31, 1983
	$	$
Current		
Accounts payable	305,376	272,191
Deferred parliamentary grant (Note 4)	3,526,250	1,200,750
	3,831,626	1,472,941
Provision for employee termination benefits	65,500	48,000
	3,897,126	1,520,941
EQUITY OF CANADA		
Equity at end of period	1,706,682	1,182,228
	5,603,808	2,703,169

Approved by:

HONOURABLE MARTIN O'CONNELL
Chairman

GORDON ATHERLEY
President and Chief Executive Officer

KASH MANCHUK
Treasurer

Appendix—*Continued*

Canadian Centre for Occupational Health and Safety—*Continued*

STATEMENT OF OPERATIONS AND EQUITY FOR THE EIGHT MONTHS ENDED AUGUST 31, 1984

	Eight months ended August 31, 1984	Year ended December 31, 1983
	$	$
Expenses		
Salaries, allowances and benefits	2,293,180	3,228,080
Rent	239,879	348,224
Depreciation and amortization	218,905	330,899
Travel, relocation, recruiting and staff training	135,017	145,491
Printing and office expenses	116,920	192,100
Governors' honoraria and travel	85,720	87,091
Communications	84,753	146,394
Postage and freight	42,616	48,610
Equipment rental and minor purchases	41,320	55,625
Professional and special services	40,794	129,175
Computer	40,078	79,083
Library	33,996	76,385
Executive Board honoraria and travel	15,698	35,970
Seminars and meetings	15,067	36,465
Loss (gain) on disposal of fixed assets	(533)	32,334
Xth World Congress, net		61,464
	3,403,410	5,033,390
Interest and other income	208,364	172,805
Cost of operations	3,195,046	4,860,585
Parliamentary grant (Note 4)	3,719,500	4,736,500
Excess of parliamentary grant over cost of operations (cost of operations over parliamentary grant)	524,454	(124,085)
Equity at beginning of the period	1,182,228	1,306,313
Equity at end of the period	1,706,682	1,182,228

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE EIGHT MONTHS ENDED AUGUST 31, 1984

	Eight months ended August 31, 1984	Year ended December 31, 1983
	$	$
Source of funds		
Parliamentary grant	3,719,500	4,736,500
Proceeds on disposal of fixed assets	3,030	20,276
	3,722,530	4,756,776
Application of funds		
Cost of operations	3,195,046	4,860,585
Items not affecting working capital		
Depreciation and amortization	(218,905)	(330,899)
Provision for employee termination benefits	(17,500)	(48,000)
(Loss) gain on disposal of fixed assets	533	(32,334)
	2,959,174	4,449,352
Additions to fixed assets	83,000	144,953
	3,042,174	4,594,305
Increase in working capital	680,356	162,471
Working capital at beginning of the period	324,246	161,775
Working capital at end of the period	1,004,602	324,246

NOTES TO FINANCIAL STATEMENTS AUGUST 31, 1984

1. Authority and objectives

The Centre was established on October 1, 1978 under the Canadian Centre for Occupational Health and Safety Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers.

An Act to amend the Financial Administration Act in relation to Crown corporations and to amend other Acts in consequence thereof (Chapter 31 of the Statutes of Canada, 1984), which came into force on September 1, 1984 by proclamation, names the Centre in Schedule B to the Financial Administration Act, as a departmental corporation. Previously, the Centre was unscheduled to the said Act.

As a result of the change described in the preceding paragraph, the Centre has closed its accounts as at August 31, 1984 and has prepared these financial statements. Effective September 1, 1984, it will change its year end to March 31 and keep its accounts in accordance with the accounting policies of the Government of Canada.

2. Significant accounting policies

Parliamentary grant

The Centre operates on a calendar year and receives an operating grant from Parliament on an April 1 to March 31 basis to coincide with the fiscal year of the Government. Accordingly, seven-twelfths (1983—one quarter) of the grant received in respect of the current fiscal year of the Government is deferred as at August 31, 1984.

Fixed assets

Fixed assets are recorded at cost. Office furniture and all equipment are depreciated over their estimated useful lives of five years using the straight-line method. Leasehold improvements are amortized over the term of the lease.

Employee termination benefits and vacation pay

Employee termination benefits and earned vacation not taken at the end of the period are accounted for on the accrual basis.

3. Fixed assets

	August 31, 1984			December 31, 1983
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	$	$	$	$
Office furniture and equipment	479,252	261,883	217,369	233,072
Computer equipment	711,973	347,079	364,894	459,824
Leasehold improvements	474,743	289,426	185,317	213,086
	1,665,968	898,388	767,580	905,982

Appendix—*Concluded*

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1984—*Concluded*

4. Parliamentary grant

	Eight months ended August 31, 1984	Year ended December 31, 1983
	$	$
Deferred from previous period	1,200,750	1,134,250
Received during period		
1983-84		4,803,000
1984-85	6,045,000	
Deferred to following period	(3,526,250)	(1,200,750)
	3,719,500	4,736,500

In December 1984, Parliament approved additional funding for the Centre in respect of the Government fiscal year ending March 31, 1985, in the amount of $2,600,000, of which $1,000,000 had been received piror to August 31, 1984 and reflected in the accompanying financial statements.

5. Lease obligations

The future minimum lease payments under an operating lease which expires in 1986 are as follows:

	$
1984 (four months)	42,167
1985 (calendar year)	126,500
1986 (calendar year)	42,167

As a result of the change outlined in Note 1, the Department of Public Works will, effective September 1 1984, assume responsibility for the lease payments and will recover such disbursements from the Centre.

SECTION 15

1984-85
PUBLIC ACCOUNTS

National Defence

CONTENTS

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NATIONAL DEFENCE

Objectives

DEFENCE SERVICES PROGRAM

—To ensure the security of Canada and to contribute to the maintenance of world peace.

DEFENCE CONSTRUCTION (1951) LIMITED PROGRAM*

—To support the Department of National Defence in the field of construction and property maintenance.

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* Previously included in the Defence Services Program.

Use of Appropriations

Vote	Program	
	DEFENCE SERVICES PROGRAM	
	Budgetary	
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of $24,176,688,033 for the purposes of Votes 1, 5, 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that $15,835,019,000 will come due for payment in future years), authority to make payments from any of the said votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said votes in respect of materiels supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said votes	$ 5,612,950,000
	Transfer from TB Vote 10 (1)	13,541,552
		5,626,491,552
	Less: transfer to Vote 5	58,983,499
5	Capital expenditures	$ 2,316,083,000
	5b To authorize the transfer of $6,084,999 from National Defence Vote 1, Appropriation Act No. 2, 1984-85 for the purposes of this Vote	1
	5c To authorize the transfer of $52,898,500 from National Defence Vote 1, and $36,171,231 from National Defence Vote 10, Appropriation Act No. 2, 1984-85 for the purposes of this Vote and to provide a further amount of	147,630,269
	Transfer from: Vote 1	58,983,499
	Vote 10	36,171,231
10	The grants listed in the Estimates, contributions for Emergency Preparedness purposes and contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with Section 3 of the Defence Appropriation Act, 1950, the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes	$ 142,168,033
	Less: transfer to Vote 5	36,171,231
Stat	Minister of National Defence—Salary and motor car allowance	
Stat	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	
Stat	Pensions and other employee benefits—Members of the Canadian Forces	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
L15	Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is $37,000,000. (Special Appropriation Act, 1963). (Gross)	
L20b	To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence Working Capital Advance Account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, Appropriation Act No. 4, 1984, shall not exceed $60,000,000. (Appropriation Act, No. 1, 1976). (Net)	
	Total program—Non-budgetary	
	DEFENCE CONSTRUCTION (1951) LIMITED PROGRAM	
	Budgetary	
15	Expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board	
	Total—Budgetary	
	Non-budgetary	

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(1) Treasury Board Vote 10 employment initiatives.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
5,567,508,053		5,567,508,053		5,567,508,053	5,541,047,767	26,460,286		5,207,366,297
2,558,868,000	(9,328,806)[2]	2,549,539,194		2,549,539,194	2,567,283,971	(17,744,777)		1,973,230,487
105,996,802		105,996,802		105,996,802	102,515,996	3,480,806		140,271,747
40,500	1,183	41,683		41,683	41,683			40,975
19,371	(914)	18,457		18,457	18,457			17,213
559,455,000	665,239	560,120,239		560,120,239	560,120,239			510,292,019
122,026,880	18,595,000	140,621,880		140,621,880	140,621,880			127,386,532
								750,553
8,913,914,606	*9,931,702*	*8,923,846,308*		*8,923,846,308*	*8,911,649,993*	*12,196,315*		*7,959,355,823*
			13,086,217	13,086,217			13,086,217	
			34,674,336	34,674,336	8,618,203		26,056,133	1,474,534
			47,760,553	*47,760,553*	*8,618,203*		*39,142,350*	*1,474,534*
14,500,000		*14,500,000*		*14,500,000*	*14,487,807*	*12,193*		*12,885,000*
8,928,414,606	9,931,702	8,938,346,308		8,938,346,308	8,926,137,800	12,208,508		7,972,240,823
			47,760,553	47,760,553	8,618,203		39,142,350	1,474,534

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEFENCE SERVICES	1984-85	8,911,650	37,978	482,610	45,612	74,106	9,476,000
	1983-84	7,959,356	24,717	456,712	31,022	61,409	8,483,782
DEFENCE CONSTRUCTION (1951) LIMITED	1984-85	14,488					14,488
	1983-84	12,885					12,885
Total	1984-85	8,926,138	37,978	482,610	45,612	74,106	9,490,488
	1983-84	7,972,241	24,717	456,712	31,022	61,409	8,496,667

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEFENCE SERVICES PROGRAM								
Maritime forces	983,668	979,511	600,465	604,677			1,584,133	1,584,188
Land forces in Canada	1,120,523	1,115,788	293,242	295,300			1,413,765	1,411,088
Air forces in Canada	1,907,175	1,899,116	1,019,062	1,026,213			2,926,237	2,925,329
Canadian forces in Europe	417,977	416,211	421,895	424,855			839,872	841,066
Communication services	255,154	254,076	48,173	48,512			303,327	302,588
Personnel support	804,679	801,278	126,873	127,763	242,836	242,836	1,174,388	1,171,877
Materiel support	503,650	501,522	25,873	26,054			529,523	527,576
Policy direction and management services	303,116	301,835	13,956	14,054	105,997	102,516	423,069	418,405
	6,295,942	6,269,337	2,549,539	2,567,428	348,833	345,352	9,194,314	9,182,117
Less: revenues credited to the vote	270,468	270,323		144			270,468	270,467
	6,025,474	5,999,014	2,549,539	2,567,284	348,833	345,352	8,923,846	8,911,650
Less: receipts credited to revenue	26,450	37,978					26,450	37,978
Add: accommodation provided without charge by this department	482,610	482,610					482,610	482,610
accommodation provided without charge by Public Works	45,612	45,612					45,612	45,612
other services provided without charge by other departments	74,106	74,106					74,106	74,106
Total cost of program	6,601,352	6,563,364	2,549,539	2,567,284	348,833	345,352	9,499,724	9,476,000
DEFENCE CONSTRUCTION (1951) LIMITED PROGRAM								
Procurement of major construction and maintenance of buildings and works	14,665	14,488					14,665	14,488
Less: revenues credited to the vote	165						165	
Total cost of program	14,500	14,488					14,500	14,488

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEFENCE SERVICES PROGRAM			
Grants			
Policy direction and management services			
Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (Appropriation Act No. 4, 1968)	18	18	17
Civil pensions and annuities:			
Mrs Eleanor F Nixon			
Mr R P Thompson	1	1	1
Conference of Defence Associations	10	10	9
Army Cadet League of Canada	155	155	148
Air Cadet League of Canada	122	122	116
Navy League of Canada	122	122	116
Royal Canadian Naval Association	122	122	116
Naval Officers Association	9	9	9
Royal Canadian Air Force Association	25	25	24
Royal Canadian Navy Benevolent Fund	33	33	31
Royal Canadian Air Force Benevolent Fund	10	10	10
Canadian Forces Personnel Assistance Fund	12	12	11
Rifle associations	11	11	10
Military and united services institutes	163	156	151
Canadian universities—Military studies	29	29	28
Canadian Institute of Strategic Studies	616	613	583
Research fellowships—Emergency planning	50	50	50
Expenditures not required for the current year	60	41	27
			60
	1,568	*1,539*	*1,517*
Contributions			
Personnel support			
Payments under Parts I-IV of the Defence Services Pension Continuation Act	6,779	6,779	7,023
Payments under the Supplementary Retirement Benefits Act	236,039	236,039	207,241
Policy direction and management services			
NATO military budgets and agencies	31,188	28,798	30,632
NATO infrastructure (capital expenditures)	52,075	48,085	50,686
NATO airborne early warning and control system (capital expenditures)	7,163	6,614	45,733
Mutual aid	6,554	6,052	7,337
Contributions to provinces and territories for Emergency Preparedness purposes	6,237	9,412	3,071
Contributions to provinces and municipalities for capital assistance projects	1,230	2,034	1,313
	347,265	*343,813*	*353,036*
Total	348,833	345,352	354,553

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Defence Services Program	Defence Construction (1951) Limited Program	Total
(1) Salaries and wages	954,946 **947,135** *931,628*		954,946 **947,135** *931,628*
(1) Other personnel costs	157,782 **155,919** *142,670*		157,782 **155,919** *142,670*
(1) Pay of the Forces	2,341,178 **2,382,842** *2,220,935*		2,341,178 **2,382,842** *2,220,935*
(1) Other military personnel costs	124,939 **125,878** *119,267*		124,939 **125,878** *119,267*
(1) Government contribution to military pension funds	317,302 **317,302** *296,028*		317,302 **317,302** *296,028*
(2) Transportation and communications	328,536 **332,543** *310,299*		328,536 **332,543** *310,299*
(3) Information	19,376 **19,504** *17,268*		19,376 **19,504** *17,268*
(4) Professional and special services	334,196 **335,632** *302,486*		334,196 **335,632** *302,486*
(5) Rentals	55,740 **51,294** *47,362*		55,740 **51,294** *47,362*
(6) Purchased repair and upkeep	514,168 **483,352** *448,392*		514,168 **483,352** *448,392*
(7) Utilities, materials and supplies	1,213,033 **1,186,685** *1,170,922*		1,213,033 **1,186,685** *1,170,922*
(8) Construction and acquisition of land, buildings and works	173,723 **131,244** *100,480*		173,723 **131,244** *100,480*
(9) Construction and acquisition of machinery and equipment	2,289,097 **2,337,562** *1,793,840*		2,289,097 **2,337,562** *1,793,840*
(10) Grants, contributions and other transfer payments	348,833 **345,352** *354,553*		348,833 **345,352** *354,553*
(12) All other expenditures	21,465 **29,873** *14,850*	14,665 **14,488** *12,885*	36,130 **44,361** *27,735*
(1-12) Total	9,194,314 **9,182,117** *8,270,980*	14,665 **14,488** *12,885*	9,208,979 **9,196,605** *8,283,865*
(13) *Less:* revenues credited to the vote	270,468 **270,467** *311,624*	165	270,633 **270,467** *311,624*
Total net expenditures	8,923,846 **8,911,650** *7,959,356*	14,500 **14,488** *12,885*	8,938,346 **8,926,138** *7,972,241*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

	1984-85	1983-84
	$	$
Summary		
Non-Tax Revenue—		
Return on investments	2,241,540	952,814
Refunds of previous years' expenditure	11,010,662	7,944,447
Other non-tax revenue	24,725,439	15,819,658
Total	37,977,641	24,716,919

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Miscellaneous—		
Canadian Forces housing projects—Interest	1,971,775	
Other accounts—		
Interest on loans to employees posted abroad	269,765	
		2,241,540
Refunds of previous years' expenditure:		
Refunds received after audit or adjustment of contracts and refunds of advance payments on contracts		11,010,662
Other non-tax revenue:		
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided		24,725,439

Appendix

National Defence Working Capital Advance

Imprest Accounts, Standing Advances and Authorized Loans

(*Authorized by Vote L20b, Appropriation Act No. 1, 1976 effective 1 April 1976, as amended by Vote L16c, Appropriation Act No. 4, 1984*)

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984	LIABILITIES	1985	1984
	$	$		$	$
Working capital imprests (including standing advances)	19,801,799	16,548,174	Working capital advance	33,943,867	25,325,664
Working capital funds	5,253,586	2,802,151			
Canadian Government services, Lahr, Germany	371,593	112,600			
Headquarters controlled advances	1,886,944	1,570,734			
Defence Research Establishments and Emergency Planning Canada	87,996	99,239			
Military Foreign Service Regulations—Posting loans	3,216,240	2,007,446			
Military Foreign Service Regulations—Furniture advances	3,325,709	2,185,320			
	33,943,867	25,325,664		33,943,867	25,325,664

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Advances as at beginning of year	25,325,664	23,851,130
Advances issued	159,609,463	174,685,210
	184,935,127	198,536,340
Advances settled	150,991,260	173,210,676
Balance at March 31, 1985	33,943,867	25,325,664

Note: During 1984-85, posting loans yielded interest amounting to $269,765 which was credited to Non-Tax Revenue—Return on investments.

SECTION 16

1984-85
PUBLIC ACCOUNTS

National Health and Welfare

Department
Medical Research Council

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NATIONAL HEALTH AND WELFARE

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

—To provide direction, planning, policy development, advisory and administrative support services to the Department.

HEALTH AND SOCIAL SERVICES PROGRAM

—To develop, promote and support measures designed to preserve and improve the health and social well-being of Canadians.

MEDICAL SERVICES PROGRAM

—To protect and enhance the health of those Canadians whose care, by legislation or custom, is the responsibility of the Department.

HEALTH PROTECTION PROGRAM

—To reduce illness and untimely death of Canadians associated with hazards in the environment, both man-made and natural.

INCOME SECURITY PROGRAM

—To maintain and improve the income security of the people of Canada.

FITNESS AND AMATEUR SPORT PROGRAM

—To raise the fitness level of Canadians and to improve their participation in physical recreation and amateur sport.

XV OLYMPIC WINTER GAMES PROGRAM

—To support the successful planning and staging of the XV Olympic Winter Games so that they will be a matter of national pride, and optimize economic, athletic and cultural benefits before, during and after the Games.

Medical Research Council

Objective

—To help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services.

Vote	Program		
	DEPARTMENT		
	DEPARTMENTAL ADMINISTRATION PROGRAM		
	Budgetary		
1	Program expenditures, the grants listed in the Estimates and contributions including recoverable expenditures on behalf of the Canada Pension Plan		
	1b		$ 42,441,500
	Transfer from: TB Vote 10[1]		1
	TB Vote 30[1]		9,350
			675,000
	Less transfer to: Vote 5		43,125,851
	Vote 10	$ 240,000	
	Vote 25	455,000	
		305,999	
			1,000,999
Stat	Minister of National Health and Welfare—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	HEALTH AND SOCIAL SERVICES PROGRAM		
	Budgetary		
5	Operating expenditures		
	5b To authorize the transfer of $240,000 from National Health and Welfare Vote 1, Appropriation Act No. 2, 1984-85 for the purposes		$ 34,566,000
	of this Vote; and to provide further amount of		
	Transfer from: Vote 1		590,000
	TB Vote 10[1]		240,000
			42,636
	Less: transfer to Vote 10		35,438,636
			145,000
10	The grants listed in the Estimates and contributions; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being contributions towards the cost of services provided in the provinces to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province; payments to provinces in accordance with agreements, approved by the Governor in Council, to be entered into between Canada and the provinces, and subject to such regulations as may be made in respect of payments by the Governor in Council, such payments being to replace Canada Assistance Plan revenues lost by the provinces due to the operation of universal nursing home care benefit programs		
	10b		$ 143,980,000
	10c To authorize the transfer of $455,000 from National Health and Welfare Vote 1 and $145,000 from National Health and Welfare		2,509,000
	Vote 5, Appropriation Act No. 2, 1984-85, for the purposes of this Vote and to provide a further amount of		
	Transfer from: Vote 1		24,900,000
	Vote 5		455,000
			145,000
Stat	Contributions to provinces and territories for insured health services and extended health care services under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977		
Stat	Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	Non-budgetary		
L11b	To amend National Health and Welfare Vote L16b, Appropriation Act No. 2, 1973 by deleting the words "Hospital Insurance and Diagnostic Services Act and the Medical Care Act" wherever they appear, and substituting therefore the words "Canada Health Act" and by deleting the words "these Acts" wherever they appear, and substituting therefore the words "that Act"		
	MEDICAL SERVICES PROGRAM		
	Budgetary		
15	Operating expenditures and contributions		
	15b The grants listed in the Estimates—To authorize the transfer of $1,792,799 from National Health and Welfare Vote 20,		$ 329,149,000
	Appropriation Act No. 2, 1984-85 for the purposes of this Vote		
	15c		1
	Transfer from: Vote 20		7,172,000
	TB Vote 10[1]		1,792,799
			160,640
20	Capital expenditures		
	Less: transfer to Vote 15		$ 31,120,000
			1,792,799
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
42,124,852		42,124,852		42,124,852	40,636,338	1,488,514		37,786,175
40,500	1,183	41,683		41,683	41,683			40,975
3,911,000	596,000	4,507,000		4,507,000	4,507,000			3,869,000
46,076,352	***597,183***	***46,673,535***		***46,673,535***	***45,185,021***	***1,488,514***		***41,696,150***
35,293,636		35,293,636		35,293,636	33,815,242	1,478,394		32,550,733
171,989,000		171,989,000		171,989,000	167,158,968	4,830,032		134,973,825
6,330,000,000	386,000	6,330,386,000		6,330,386,000	6,330,386,000			5,563,689,000
3,643,300,000	(8,009,981)	3,635,290,019		3,635,290,019	3,635,290,019			3,287,600,992
2,544,000	388,000	2,932,000		2,932,000	2,932,000			2,798,000
	5	5		5	5			808
10,183,126,636	***(7,235,976)***	***10,175,890,660***		***10,175,890,660***	***10,169,582,234***	***6,308,426***		***9,021,613,358***
1		***1***		***1***		***1***		
338,274,440		338,274,440		338,274,440	333,563,869	4,710,571		292,107,399
29,327,201		29,327,201		29,327,201	29,101,147	226,054		23,984,641
12,321,000	1,878,000	14,199,000		14,199,000	14,199,000			14,464,000
	2,226	2,226		2,226	2,226			286
379,922,641	***1,880,226***	***381,802,867***		***381,802,867***	***376,866,242***	***4,936,625***		***330,556,326***

Use of Appropriations—*Continued*

Vote	Program	
	HEALTH PROTECTION PROGRAM	
	Budgetary	
25	Operating expenditures and the grants listed in the Estimates	$ 90,312,000
	25b	3,730,000
	25c To authorize the transfer of $305,999 from National Health and Welfare Vote 1, Appropriation Act No. 2, 1984-85 for the purposes of this Vote	1
	Transfer from: Vote 1	305,999
	TB Vote 10(1)	21,505
30	Capital expenditures	$ 9,880,000
	30b	1,118,000
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
Stat	Federal Court awards	
	Total program—Budgetary	
	INCOME SECURITY PROGRAM	
	Budgetary	
35	Program expenditures and contributions including recoverable expenditures on behalf of the Canada Pension Plan	$ 60,632,000
	35b	2,272,900
	Transfer from TB Vote 10(1)	8,041
Stat	Family allowances payments (Family Allowances Act)	
Stat	Old age security payments (Old Age Security Act)	
Stat	Guaranteed income supplement payments (Old Age Security Act)	
Stat	Spouse's allowance payments (Old Age Security Act)	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	FITNESS AND AMATEUR SPORT PROGRAM	
	Budgetary	
40	Operating expenditures	$ 8,115,000
	40b	96,700
	40c To authorize the transfer of $785,469 from National Health and Welfare Vote 45, Appropriation Act No. 2, 1984-85 for the purposes of this Vote	1
	Transfer from: Vote 45	785,469
	TB Vote 10(1)	11,781
45	Contributions, and authority to make payments out of the Consolidated Revenue Fund and to charge said payments to the National Lottery Account, for the purpose of physical fitness, amateur sport and recreation programs in accordance with terms and conditions prescribed by order of the Governor in Council, the aggregate of said payments and payments made pursuant to paragraph (d) of Treasury Board Vote L27a, Appropriation Act No. 4, 1976, not to exceed at any time 5 percent of the aggregate of the amounts credited to the National Lottery Account	$ 52,925,000
	45b	6,780,000
		59,705,000
	Less: transfer to Vote 40	785,469
48b	Payment to the Canadian Sports Pool Corporation for special purposes	
49b	Pursuant to Subsection 18(5) of the Financial Administration Act, to forgive the amount of outstanding loans made to the Canadian Sports Pool Corporation pursuant to Section 20 of the Athletic Contests and Events Pool Act	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
Stat	Canadian Sports Pool Corporation—The Athletic Contests and Events Pools Act, (1983). The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate of the amounts loaned and outstanding at any time shall not exceed $20,000,000. (Net)	
	XV OLYMPIC WINTER GAMES PROGRAM	
	Budgetary	
46a	Capital expenditures	$ 22,250,000
	Less: transfer to Vote 47a	14,149,999
47a	Contributions	$ 22,250,000
	47c To authorize the transfer of $14,149,999 from National Health and Welfare Vote 46a, Appropriation Act No. 2, 1984-85, for the purposes of this Vote	1
	Transfer from Vote 46a	14,149,999
	Total program—Budgetary	
	Subtotal— Budgetary	
	Non-budgetary	

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
94,369,505		94,369,505		94,369,505	92,406,284	1,963,221		87,214,570
10,998,000		10,998,000		10,998,000	11,321,470	(323,470)		9,303,628
8,389,000	1,279,000	9,668,000		9,668,000	9,668,000			9,040,000
	21,717	21,717		21,717	21,717			181,741
	851,588	851,588		851,588	851,588			
113,756,505	***2,152,305***	***115,908,810***		***115,908,810***	***114,269,059***	***1,639,751***		***105,739,939***
62,912,941	(1,627,904)(2)	61,285,037		61,285,037	58,871,097	2,413,940		60,596,021
2,418,000,000	(245,087)	2,417,754,913		2,417,754,913	2,417,754,913			2,326,572,372
8,218,000,000	(2,102,115)	8,215,897,885		8,215,897,885	8,215,897,885(3)			7,648,959,224(3)
2,965,000,000	(12,078,880)	2,952,921,120		2,952,921,120	2,952,921,120(3)			2,524,449,744(3)
251,000,000	(2,218,261)	248,781,739		248,781,739	248,781,739(3)			232,913,695(3)
9,472,000	1,444,000	10,916,000		10,916,000	10,916,000			9,711,000
								743
13,924,384,941	***(16,828,247)***	***13,907,556,694***		***13,907,556,694***	***13,905,142,754***	***2,413,940***		***12,803,202,799***
9,008,951		9,008,951		9,008,951	9,009,369	(418)		7,776,636
58,919,531		58,919,531		58,919,531	56,081,858	2,837,673		50,501,270
16,500,000		16,500,000		16,500,000	16,500,000			
20,000,000		20,000,000		20,000,000	20,000,000			
584,000	89,000	673,000		673,000	673,000			589,000
								10,500,000
105,012,482	***89,000***	***105,101,482***		***105,101,482***	***102,264,227***	***2,837,255***		***69,366,906***
			20,000,000	***20,000,000***	***20,000,000***			
8,100,001		8,100,001		8,100,001	7,209,599	890,402		15,248,000
36,400,000		36,400,000		36,400,000	36,399,999	1		26,200,000
44,500,001		***44,500,001***		***44,500,001***	***43,609,598***	***890,403***		***41,448,000***
24,796,779,558	(19,345,509)	24,777,434,049		24,777,434,049	24,756,919,135	20,514,914		22,413,623,478
1		1	20,000,000	20,000,001	20,000,000	1		

Use of Appropriations—*Concluded*

Vote	Program
	MEDICAL RESEARCH COUNCIL
	Budgetary
50	Operating expenditures
55	The grants listed in the Estimates
Stat	Contributions to employee benefit plans
	Total program—Budgetary
	Total— Budgetary
	Non-budgetary

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(1) Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) Reserved allotment established to provide payment authority for the overexpenditure of the previous year's appropriation which resulted from Payables at Year End (PAYE).

(3) The breakdown of Old Age Security Act payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
3,510,000		3,510,000		3,510,000	3,298,888	211,112		2,843,175
153,191,000		153,191,000		153,191,000	153,190,999	1		137,312,986
269,000	41,000	310,000		310,000	310,000			283,000
156,970,000	*41,000*	*157,011,000*		*157,011,000*	*156,799,887*	*211,113*		*140,439,161*
24,953,749,558	(19,304,509)	24,934,445,049		24,934,445,049	24,913,719,022	20,726,027		22,554,062,639
1		1	20,000,000	20,000,001	20,000,000	1		

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT							
DEPARTMENTAL ADMINISTRATION	1984-85	45,185	21		3,792	926	49,882
	1983-84	41,696	230		3,978	733	46,177
HEALTH AND SOCIAL SERVICES	1984-85	10,169,582	945		1,779	570	10,170,986
	1983-84	9,021,614	631		1,830	496	9,023,309
MEDICAL SERVICES	1984-85	376,866	30,829	6,200	8,516	3,557	364,310
	1983-84	330,556	44,647	5,904	7,887	3,101	302,801
HEALTH PROTECTION	1984-85	114,269	5,929	1,059	11,788	1,984	123,171
	1983-84	105,740	6,210	1,009	12,365	1,681	114,585
INCOME SECURITY	1984-85	13,905,143	13		6,166	31,098	13,942,394
	1983-84	12,803,203	34		5,516	29,963	12,838,648
FITNESS AND AMATEUR SPORT	1984-85	102,264	35,935		715	139	67,183
	1983-84	69,367	34,133		667	107	36,008
XV OLYMPIC WINTER GAMES	1984-85	43,610					43,610
	1983-84	41,448					41,448
	1984-85	24,756,919	73,672	7,259	32,756	38,274	24,761,536
	1983-84	22,413,624	85,885	6,913	32,243	36,081	22,402,976
MEDICAL RESEARCH COUNCIL	1984-85	156,800	233		245	53	156,865
	1983-84	140,439	128		220	42	140,573
Total	1984-85	24,913,719	73,905	7,259	33,001	38,327	24,918,401
	1983-84	22,554,063	86,013	6,913	32,463	36,123	22,543,549

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Departmental executive	7,845	7,229	22	115	5	5	7,872	7,349
Policy, planning and information	7,718	7,116	3	114	2,682	2,682	10,403	9,912
Intergovernmental and international affairs	1,366	1,385	5	25	432	427	1,803	1,837
Administrative support	28,082	26,894	65	744			28,147	27,638
	45,011	42,624	95	998	3,119	3,114	48,225	46,736
Less: revenues credited to the vote	1,551	1,551					1,551	1,551
	43,460	41,073	95	998	3,119	3,114	46,674	45,185
Less: receipts credited to revenue	21	21					21	21
Add: accommodation provided without charge by Public Works	3,792	3,792					3,792	3,792
other services provided without charge by other departments	926	926					926	926
Total cost of program	48,157	45,770	95	998	3,119	3,114	51,371	49,882
HEALTH AND SOCIAL SERVICES PROGRAM								
Program administration	5,467	5,139	27	141			5,494	5,280
Health promotion	13,176	12,645		130	21,732	21,773	34,908	34,548
Health services	7,529	6,975		89	6,336,132	6,336,075	6,343,661	6,343,139
Social services development	3,846	3,664	3	59	6,664	6,378	10,513	10,101
Canada Assistance Plan	4,197	3,986	6	27	3,759,766	3,755,238	3,763,969	3,759,251
New Horizons	3,971	3,878	4	14	13,371	13,371	17,346	17,263
	38,186	36,287	40	460	10,137,665	10,132,835	10,175,891	10,169,582
Less: receipts credited to revenue	945	945					945	945
Add: accommodation provided without charge by Public Works	1,779	1,779					1,779	1,779
other services provided without charge by other departments	570	570					570	570
Total cost of program	39,590	37,691	40	460	10,137,665	10,132,835	10,177,295	10,170,986
MEDICAL SERVICES PROGRAM								
Program administration	7,903	10,372	417	942			8,320	11,314
Indian health services	179,193	178,539	15,329	15,797	59,078	56,779	253,600	251,115
Northern health services	67,102	66,564	12,915	11,256	9,308	8,112	89,325	85,932
Civil aviation medicine	2,532	2,542	421	8			2,953	2,550
Public service health	13,816	13,921	142	998			13,958	14,919
Immigration medical services	6,296	5,329		8			6,296	5,337
Quarantine and regulatory services	2,039	916	9				2,048	916
Prosthetic services	2,805	2,317	50	48			2,855	2,365
Emergency services	2,404	2,374	44	44			2,448	2,418
	284,090	282,874	29,327	29,101	68,386	64,891	381,803	376,866
Less: receipts credited to revenue	30,829	30,829					30,829	30,829
Add: accommodation provided without charge by this department	6,200	6,200					6,200	6,200
accommodation provided without charge by Public Works	8,516	8,516					8,516	8,516
other services provided without charge by other departments	3,557	3,557					3,557	3,557
Total cost of program	271,534	270,318	29,327	29,101	68,386	64,891	369,247	364,310
HEALTH PROTECTION PROGRAM								
Program administration	9,273	10,008	2,837	2,913			12,110	12,921
Food quality and hazards	27,388	28,707	3,452	3,771	60	60	30,900	32,538
Drug quality and hazards	39,493	35,142	2,347	2,075			41,840	37,217
Environmental quality and hazards	16,601	16,476	1,492	1,555	847	837	18,940	18,868
Laboratory health surveillance	11,244	11,713	870	1,007	5	5	12,119	12,725
	103,999	102,046	10,998	11,321	912	902	115,909	114,269
Less: receipts credited to revenue	5,929	5,929					5,929	5,929
Add: accommodation provided without charge by this department	1,059	1,059					1,059	1,059
accommodation provided without charge by Public Works	11,788	11,788					11,788	11,788
other services provided without charge by other departments	1,984	1,984					1,984	1,984
Total cost of program	112,901	110,948	10,998	11,321	912	902	124,811	123,171

NATIONAL HEALTH AND WELFARE

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
INCOME SECURITY PROGRAM								
Program administration	5,955	7,281	15	182			5,970	7,463
Canada Pension Plan	34,945	32,660	489	493			35,434	33,153
Family allowances	23,208	21,907	332	341	2,417,870	2,417,870	2,441,410	2,440,118
Old age security	44,493	42,527	505	661	11,417,600	11,417,600	11,462,598	11,460,788
	108,601	104,375	1,341	1,677	13,835,470	13,835,470	13,945,412	13,941,522
Less: revenues credited to the vote	37,361	36,206	495	173			37,856	36,379
	71,240	68,169	846	1,504	13,835,470	13,835,470	13,907,556	13,905,143
Less: receipts credited to revenue	13	13					13	13
Add: accommodation provided without charge by Public Works	6,166	6,166					6,166	6,166
other services provided without charge by other departments	31,098	31,098					31,098	31,098
Total cost of program	108,491	105,420	846	1,504	13,835,470	13,835,470	13,944,807	13,942,394
FITNESS AND AMATEUR SPORT PROGRAM								
Program administration	42,016	43,066	132	93	425	425	42,573	43,584
Amateur sport	1,704	1,716		34	50,707	47,870	52,411	49,620
Fitness	2,330	1,268		5	7,787	7,787	10,117	9,060
	46,050	46,050	132	132	58,919	56,082	105,101	102,264
Less: receipts credited to revenue	35,935	35,935					35,935	35,935
Add: accommodation provided without charge by Public Works	715	715					715	715
other services provided without charge by other departments	139	139					139	139
Total cost of program	10,969	10,969	132	132	58,919	56,082	70,020	67,183
XV OLYMPIC WINTER GAMES PROGRAM								
XV Olympic Winter Games			8,100	7,210	36,400	36,400	44,500	43,610
MEDICAL RESEARCH COUNCIL								
Administration	3,762	3,546	58	63			3,820	3,609
Grants and scholarships					153,191	153,191	153,191	153,191
	3,762	3,546	58	63	153,191	153,191	157,011	156,800
Less: receipts credited to revenue						233		233
Add: accommodation provided without charge by Public Works	245	245					245	245
other services provided without charge by other departments	53	53					53	53
Total cost of program	4,060	3,844	58	63	153,191	152,958	157,309	156,865

Grants and Contributions
(in thousands of dollars)

DEPARTMENT	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
Departmental executive			
Grants to voluntary health and social services organizations under the Thérèse Casgrain Award	5	5	5
Policy, planning and information			
Grant to the Institute for Social and Economic Research at the University of Manitoba	217	217	205
Intergovernmental and international affairs			
Grant to the United Nations Fund for Drug Abuse Control	333	333	303
Membership fees to international organizations	99	94	
	654	*649*	*513*
Contributions			
Policy, planning and information			
Contributions to provinces and territories for the purpose of developing and implementing welfare information systems	2,420	2,420	2,270
Contribution to the Banff Centre School of Management	25	25	
Contribution to the Canadian Council on Social Development	20	20	
	2,465	*2,465*	*2,270*
	3,119	***3,114***	***2,783***
HEALTH AND SOCIAL SERVICES PROGRAM			
Grants			
Health services			
Grants to national voluntary health organizations to assist with the operating costs of national offices	3,026	3,025	2,793
Family planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area	174	164	174
Grant to the University of Ottawa Heart Institute at the Civic Hospital for capital acquisitions	2,500	2,500	
Expenditures not required for the current year			1,000
Social services development			
Grants to national voluntary social service organizations to assist with the operating costs of national offices	3,167	3,053	2,532
	8,867	*8,742*	*6,499*
Contributions			
Program administration			
Expenditures not required for the current year			53
Health promotion			
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	18,123	18,123	16,044
Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	3,640	3,636	3,805
New Employment Expansion and Development (NEED) Program	15	14	139
Health services			
Contributions to provinces and territories under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977:			
Hospital Insurance Program	194,056	194,056	3,439,861
Medical Care Program	66,819	66,819	1,184,342
Extended Health Care Services	1,008,853	1,008,853	939,486
Insured Health Services	5,060,658	5,060,658	
Expenditures not required for the current year			243
Social services development			
Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services	3,497	3,325	3,577
Canada Assistance Plan			
Canada Assistance Plan—Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	3,635,290	3,635,290	3,287,601
Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements	99,968	99,968	67,508
Services to young offenders in the provinces of New Brunswick, Quebec, Ontario, British Columbia and the Yukon Territory—Payments in accordance with agreements, toward the cost of services provided to young offenders under the jurisdiction of correctional authorities instead of child welfare authorities and young offenders under the care or custody of child welfare authorities but not subject to an order of the provincial secretary ordering that the young offenders be dealt with under the child welfare law of the province	24,433	19,975	24,333
Vocational rehabilitation research—Contributions to provincial and municipal governments, to universities, corporations, associations and individuals for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act	75	5	40
New Horizons			
Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community	13,371	13,371	12,733
	10,128,798	*10,124,093*	*8,979,765*
	10,137,665	***10,132,835***	***8,986,264***

Grants and Contributions—*Continued*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
MEDICAL SERVICES PROGRAM			
Grants			
Indian health services			
Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies	*75*	*23*	
Contributions			
Indian health services			
Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as for hospital and health care equipment	8,449	7,918	5,371
Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities	989	664	923
Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services	20,931	20,366	18,091
Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	27,084	26,558	20,013
Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	600	311	
Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	950	947	950
Expenditures not required for the current year			1,820
Northern health services			
Contributions on behalf of, or to, Indians or Inuit towards the cost of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment	225	204	17
Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health	77	67	66
Contributions to Indian bands and Indian and Inuit associations or groups or local governments under the National Native Alcohol and Drug Abuse Program	3,217	2,673	1,892
Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services	631	468	109
Contributions to the Government of the Northwest Territories for the transfer of the operational and administrative control of the Frobisher Bay General Hospital	4,280	3,915	3,736
Contribution to the Government of the Northwest Territories for the construction of the Stanton-Yellowknife Hospital	866	767	
New Employment Expansion and Development (NEED) Program	12	10	
Expenditures not required for the current year			6
Prosthetic services			
Expenditures not required for the current year			225
	68,311	*64,868*	*53,219*
	68,386	***64,891***	***53,219***
HEALTH PROTECTION PROGRAM			
Grants			
Food quality and hazards			
National Food Distribution Centre	15	15	15
Pan-American Conference of Food Quality Control Officials	40	40	
Enviromental quality and hazards			
World Health Organization	50	50	150
International Commission on Radiological Protection	5	5	5
Grant to the International Agency for Research on Cancer	792	782	652
	902	*892*	*822*
Contributions			
Food quality and hazards			
Canadian Public Health Association	5	5	
International Conference on Nutrition, Immunity and Illness in the Elderly	5	5	
Laboratory health surveillance			
Expenditures not required for the current year			8
	10	*10*	*8*
	912	***902***	***830***
INCOME SECURITY PROGRAM			
Grants			
Family allowances			
Family allowances payments	2,417,755	2,417,755	2,326,572
Old age security			
Old age security payments	8,215,898	8,215,898	7,648,959
Guaranteed income supplement payments	2,952,921	2,952,921	2,524,450
Spouse's allowance payments	248,781	248,781	232,914
	13,835,355	*13,835,355*	*12,732,895*
Contributions			
Family allowances			
New Employment Expansion and Development (NEED) Program	*115*	*115*	*326*
	13,835,470	***13,835,470***	***12,733,221***

Grants and Contributions—*Concluded*
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
FITNESS AND AMATEUR SPORT PROGRAM			
Contributions			
Program administration			
Payments in accordance with agreements with sponsoring organizations for special employment initiatives	425	425	803
Amateur sport			
Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians	34,358	31,859	29,449
Contribution to the National Sport and Recreation Centre Inc. towards the costs of services provided to resident and non-resident organizations	4,390	4,358	4,125
Contributions towards the academic, living and training expenses of outstanding amateur athletes	4,890	4,890	3,662
Payments, in accordance with agreements to the sponsoring organizations of multi-sport, regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada	5,944	5,638	5,241
Contributions towards the cost of upgrading the speedskating oval in Ste-Foy, Québec	1,125	1,125	
Expenditures not required for the current year			
Fitness			73
Contributions towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians	6,952	6,952	6,353
Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population	835	835	795
	58,919	***56,082***	***50,501***
XV OLYMPIC WINTER GAMES PROGRAM			
Contributions			
XV Olympic Winter Games			
Payments towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988	***36,400***	***36,400***	***26,200***
	24,140,871	24,129,694	21,853,018
MEDICAL RESEARCH COUNCIL			
Grants			
Grants and scholarships			
Grants and scholarships in aid of research	***153,191***	***153,191***	***137,313***
Total	24,294,062	24,282,885	21,990,331

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Departmental Administration Program	Health and Social Services Program	Medical Services Program	Health Protection Program	Income Security Program	Fitness and Amateur Sport Program	XV Olympic Winter Games Program	Subtotal	Medical Research Council	Total
(1) Salaries and wages	29,139	19,888	98,045	65,999	75,293	4,346		292,710	2,098	294,808
	28,343	**19,269**	**97,249**	**65,626**	**73,657**	**4,342**		**288,486**	**1,922**	**290,408**
	27,156	*18,309*	*90,203*	*61,799*	*67,746*	*4,220*		*269,433*	*1,697*	*271,130*
(1) Other personnel costs	4,551	2,932	23,196	9,668	11,661	673		52,681	310	52,991
	4,582	**2,960**	**23,030**	**9,747**	**11,836**	**676**		**52,831**	**310**	**53,141**
	3,930	*2,825*	*23,154*	*9,106*	*10,420*	*591*		*50,026*	*283*	*50,309*
(2) Transportation and communications	3,295	3,968	47,630	4,156	10,236	1,230		70,515	639	71,154
	2,745	**3,451**	**48,022**	**3,858**	**9,409**	**1,201**		**68,686**	**702**	**69,388**
	2,664	*3,235*	*41,500*	*3,692*	*6,912*	*1,082*		*59,085*	*458*	*59,543*
(3) Information	1,059	5,066	177	474	2,407	742		9,925	108	10,033
	959	**4,959**	**738**	**570**	**2,658**	**742**		**10,626**	**73**	**10,699**
	582	*4,839*	*354*	*255*	*1,731*	*687*		*8,448*	*64*	*8,512*
(4) Professional and special services	3,680	5,471	54,295	13,677	4,140	1,919		83,182	344	83,526
	3,520	**4,991**	**55,809**	**11,536**	**4,277**	**1,947**		**82,080**	**291**	**82,371**
	2,950	*4,911*	*46,554*	*11,509*	*4,071*	*1,117*		*71,112*	*192*	*71,304*
(5) Rentals	430	160	3,002	644	433	78		4,747	35	4,782
	221	**113**	**2,714**	**630**	**217**	**78**		**3,973**	**16**	**3,989**
	314	*70*	*2,356*	*505*	*500*	*50*		*3,795*	*16*	*3,811*
(6) Purchased repair and upkeep	874	36	1,839	1,562	190	128		4,629	15	4,644
	1,040	**48**	**2,245**	**2,009**	**224**	**128**		**5,694**	**61**	**5,755**
	757	*30*	*2,006*	*2,315*	*213*	*102*		*5,423*	*36*	*5,459*
(7) Utilities, materials and supplies	1,914	623	55,746	6,936	3,289	434		68,942	213	69,155
	1,151	**463**	**52,900**	**7,125**	**2,074**	**435**		**64,148**	**171**	**64,319**
	1,597	*848*	*47,101*	*6,104*	*2,225*	*360*		*58,235*	*163*	*58,398*
(8) Construction and acquisition of land, buildings and works			23,784	1,307			8,100	33,191		33,191
			21,672	**2,092**			**7,210**	**30,974**		**30,974**
			16,405	*2,134*			*15,248*	*33,787*		*33,787*
(9) Construction and acquisition of machinery and equipment	95	40	5,543	9,691	1,341	132		16,842	58	16,900
	998	**460**	**7,429**	**9,229**	**1,677**	**132**		**19,925**	**63**	**19,988**
	602	*254*	*7,580*	*7,170*	*893*	*154*		*16,653*	*217*	*16,870*
(10) Grants, contributions and other transfer payments	3,119	10,137,665	68,386	912	13,835,470	58,919	36,400	24,140,871	153,191	24,294,062
	3,114	**10,132,835**	**64,891**	**902**	**13,835,470**	**56,082**	**36,400**	**24,129,694**	**153,191**	**24,282,885**
	2,783	*8,986,264*	*53,219*	*830*	*12,733,221*	*50,501*	*26,200*	*21,853,018*	*137,313*	*21,990,331*
(12) All other expenditures	69	42	160	883	952	36,500		38,606		38,606
	63	**33**	**167**	**945**	**23**	**36,501**		**37,732**		**37,732**
	37	*29*	*124*	*321*	*48*	*10,503*		*11,062*		*11,062*
(1-12) Total	48,225	10,175,891	381,803	115,909	13,945,412	105,101	44,500	24,816,841	157,011	24,973,852
	46,736	**10,169,582**	**376,866**	**114,269**	**13,941,522**	**102,264**	**43,610**	**24,794,849**	**156,800**	**24,951,649**
	43,372	*9,021,614*	*330,556*	*105,740*	*12,827,980*	*69,367*	*41,448*	*22,440,077*	*140,439*	*22,580,516*
(13) *Less:* revenues credited to the vote	1,551				37,856			39,407		39,407
	1,551				**36,379**			**37,930**		**37,930**
	1,676				*24,777*			*26,453*		*26,453*
Total net expenditures	46,674	10,175,891	381,803	115,909	13,907,556	105,101	44,500	24,777,434	157,011	24,934,445
	45,185	**10,169,582**	**376,866**	**114,269**	**13,905,143**	**102,264**	**43,610**	**24,7[illegible],919**	**156,800**	**24,913,719**
	41,696	*9,021,614*	*330,556*	*105,740*	*12,803,203*	*69,367*	*41,448*	*22,4[illegible]3,624*	*140,439*	*22,554,063*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

DEPARTMENT

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,709,184	2,645,524
Services and service fees	29,390,721	43,646,543
Privileges, licences and permits	8,900	8,825
Proceeds from sales	278,819	267,739
Other non-tax revenue	40,284,439	39,316,638
Total	73,672,063	85,885,269

Details

	1984-85 $	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Administration	1,165	
Medical services	1,287,538	
Health protection	86,804	
Health and social services	865,617	
Income security	8,412	
Fitness and amateur sport	871,383	
Adjustment to prior year's Payables at Year End (PAYE)	588,265	
		3,709,184
Services and service fees:		
Administration—		
Staff accommodation	5,479	
Medical services—Provision of medical services $27,204,055		
Inpatient services—Provincial and territorial plans	14,035,403	
Inpatient services—Non-residents of province or territory	1,129,725	
Inpatient services—Other	343,660	
Outpatient services—Provincial and territorial plans	2,913,663	
Outpatient services—Uninsured residents	2,149	
Outpatient services—Other	256,184	
Professional fees—Inpatients	366,263	
Professional fees—Outpatients	1,090,005	
Cost-sharing agreements	5,893,595	
Prosthetic services	1,110,572	
Miscellaneous	62,836	
Medical services—Services and service fees $1,360,658		
Staff accommodation	1,178,014	
Concessions	102,396	
Miscellaneous	80,248	
Health protection $820,529		
Radiation dosimetry services	820,229	
Miscellaneous	300	
		29,390,721
Privileges, licences and permits:		
Health protection		8,900
Proceeds from sales:		
Medical services $278,019		
Dietary revenue	190,650	
Pharmacy revenue	80,005	
Miscellaneous	7,364	
Health protection $800		
Miscellaneous	800	
		278,819

	1984-85 $	$
Other non-tax revenue:		
Administration	2,984	
Medical services	205,067	
Health protection $5,012,022		
Food and drug penalties	181,958	
Opium and narcotic penalties	3,681,928	
Opium and narcotic seizures	1,123,510	
Other	24,626	
Health and social services	625	
Income security	1,420	
Fitness and amateur sport—		
Proceeds from Federal-Provincial Agreement on lotteries	35,062,321	
		40,284,439

MEDICAL RESEARCH COUNCIL

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	232,838	127,735

Details

	1984-85 $
Non-Tax Revenue—	
Refunds of previous years' expenditure:	
Refunds of previous years' awards	232,838

Appendix 1

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND
THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1985 and the statements of operations and balance of fund and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Queen Elizabeth II Canadian Research Fund Act and by-laws of the Board.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 24, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984	LIABILITIES	1985	1984
	$	$		$	$
Cash	8,409	8,261	Provision for scientist awards (Note 4)	87,500	297,500
Accrued interest	4,724	11,403			
			BALANCE OF FUND		
Investment in Government of Canada securities (Note 3)	376,069	416,544	Balance at end of year	301,702	138,708
	389,202	436,208		389,202	436,208

Approved by the Board:

J.R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

Appendix 1—*Concluded*

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children—*Concluded*

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Revenue		
Interest income	38,037	44,277
Cancelled award	125,000	
Gain on sale of Government of Canada securities	744	1,406
Donation	5	
	163,786	45,683
Expenses		
Scientist award		125,000
Other	792	2,253
	792	127,253
Excess of revenue over expenses (expenses over revenue) for the year	162,994	(81,570)
Balance of Fund at beginning of the year	138,708	220,278
Balance of Fund at end of the year	301,702	138,708

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of funds		
Operations		
Excess of revenue over expenses (expenses over revenue) for the year	162,994	(81,570)
Items not affecting funds		
Reduction inn accured interest	6,679	2,556
Scientist award provided (cancelled)	(125,000)	125,000
	44,673	45,986
Proceeds from sale of Government of Canada securities	40,475	49,594
	85,148	95,580
Application of funds		
Payment of scientist awards	85,000	95,000
Increase in cash	148	580
Cash at beginning of the year	8,261	7,681
Cash at end of the year	8,409	8,261

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and objectives

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the Queen Elizabeth II Canadian Research Fund Act in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal, was also established by the Act to manage and administer the Fund in accordance with and subject to the Act.

2. Accounting policies

Investment in Government of Canada securities

The investment in Government of Canada securities is recorded at cost. All gains or losses, including any premium or discount on acquisition, are recognized as revenue when the securities are sold. Interest income is recorded on an accrual basis.

Scientist awards

Scientist awards are provided for in the year the awards are approved. Any subsequent increases and decreases to existing awards are accounted for in the year these increases or decreases are approved. Any awards cancelled subsequent to the year of approval are recognized as revenue in the year of cancellation. Refunds of unspent awards are recorded as revenue when received.

Services provided without charge

The Medical Research Council provides to the Board without charge such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

3. Investment in Government of Canada securities

	1985	1984
	$	$
Par value	404,000	444,000
Cost	376,069	416,544
Market value	367,885	394,505

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The securities held at March 31, 1985 bear interest at rates ranging from 5 ¾% to 11 ¼% per annum.

4. Provision for scientist awards

	1985	1984
	$	$
Payable in the year ending March 31:		
1985		110,000
1986	50,000	75,000
1987	37,500	62,500
1988		25,000
1989		25,000
	87,500	297,500

Appendix 2

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the statement of operations such as the allocation of expenditure between operations and administration, is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations.

The Council's Corporate Management Branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The Council has undertaken a number of initiatives to improve its accounting and financial management systems. A system of electronic data processing now being developed for the processing of grants and scholarships will include the computerization of accounting records by 1986-87. In addition, financial policies and procedures will be included in a corporate management policies and procedures manual during the next fiscal year.

Approved by:

PIERRE BOIS MD. Ph.D.
President

A. BELLIVEAU
Director, Corporate Management

July 12, 1985

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the statement of operations of the Medical Research Council for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the operations of the Council for the year ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 28, 1985

Appendix 2—*Continued*

Medical Research Council—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenditure		
Grants and scholarships		
Grants	128,201,797	114,427,707
Awards	24,389,421	22,366,863
Research promotion	599,781	518,416
	153,190,999	137,312,986
Operations (Note 3)		
Salaries and employee benefits	588,081	460,463
Travel (Note 7)	415,844	235,399
Office accommodation	158,389	142,227
Materials and supplies	86,929	85,935
Communications	74,210	59,882
Employee termination benefits	38,306	
Professional and special services	30,279	43,034
Publications	20,116	13,220
Maintenance and rental of equipment	12,268	6,785
	1,424,422	1,046,945
Administration (Note 3)		
Salaries and employee benefits	1,641,863	1,535,846
Professional and special services	260,673	148,727
Travel (Note 7)	169,327	128,130
Office accommodation	86,611	77,773
Materials and supplies	84,565	77,397
Maintenance and rental of equipment	64,997	45,317
Furniture and equipment	63,062	217,190
Publications	52,538	50,576
Communications	42,489	34,589
Accounting and cheque issue services	11,600	11,200
Employee termination benefits	4,741	14,685
	2,482,466	2,341,430
	157,097,887	140,701,361
Revenue		
Refunds of previous years' expenditures	232,838	127,735
Net cost of operations	156,865,049	140,573,626
Reconciliation to use of appropriations:		
Net cost of operations	156,865,049	140,573,626
Add: revenue credited to non-tax revenue	232,838	127,735
Less: services provided without charge by Government departments	298,000	262,200
Use of appropriations (Note 4)	156,799,887	140,439,161

The accompanying notes are an integral part of this statement.

Approved by the Council:

PIERRE BOIS
President

Approved by Management:

A. BELLIVEAU
Director, Corporate Management

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1985

1. Authority and objective

The Medical Research Council was established in 1969 by the Medical Research Council Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Changes in financial statement presentation

The financial statement presentation has been changed in 1985 to comply to new standards of presentation required by the Receiver General for Canada, and to display more clearly the nature of Council's activities. Operating expenditures are now segregated between operations and administration.

Charged to operations is expenditure relating to the receiving, sorting, rating and general processing of applications for grants and scholarships including the cost of maintaining the grant and award assessment committees.

Charged to administration is expenditure relating to meetings of the Council, its executive and standing committees, and the Council's administrative and support services such as finance, administration, public affairs and office of the President.

Figures for 1984, presented for comparative purposes, have been restated to conform to the 1985 presentation.

Appendix 2—*Concluded*

Medical Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1985—*Concluded*

4. Parliamentary appropriations

	1985	1984
	$	$
Department of National Health and Welfare		
Vote 55—Grants	153,191,000	137,313,000
Lapsed	1	14
	153,190,999	137,312,986
Vote 50—Operating expenditure	3,510,000	3,205,000
Lapsed	211,112	361,825
	3,298,888	2,843,175
Statutory contributions to employee benefit plans	310,000	283,000
Total use of appropriations	156,799,887	140,439,161

5. Trust funds

In 1974, the Council received $75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskenesia and torticollis. Other donations have been received but were not earmarked for specific projects. The donations and interest received and grants paid are not included in the statement of operations of the Council. The transactions relating to these funds for the year ended March 31, 1985 are as follows:

	1985	1984
	$	$
Balance, beginning of year	79,603	97,735
Add: interest received	8,176	7,368
Less: grants paid	8,700	25,500
Balance, end of year, represented by deposit with Receiver General for Canada	79,079	79,603

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments as at June 28, 1985 are as follows:

Year of payment	1985	1984
	(in thousands of dollars)	
1984-85		130,799
1985-86	150,396	86,911
1986-87	104,482	47,140
1987-88	59,821	25,112
1988-89	29,667	14,240
1989-90	14,467	5,048
1990-91	4,670	
	363,503	309,250

7. Travel

Expenditure for travel charged to operations is directly related to the peer review process and was incurred by the members of 23 grant committees, 6 award committees and the staff of Council to meet, assess and rate grant and award applications.

Expenditure for travel charged to administration is for the general support of Council's administrative activities and includes meetings of the Council itself, its executive committee, the standing and advisory committees and Medical Research Council staff. Details are as follows:

	1985	1984
	$	$
Operations		
Grant committees	348,215	163,277
Award committees	26,687	23,153
Staff	40,942	48,969
	415,844	235,399
Administration		
Council and Executive	35,698	41,248
Standing committees	57,969	31,565
Advisory groups	34,184	6,274
Staff	41,476	49,043
	169,327	128,130

All members of Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by Council.

SECTION 17

1984-85
PUBLIC ACCOUNTS

National Revenue

Customs and Excise
Taxation
Canada Post Corporation

CONTENTS

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NATIONAL REVENUE

Customs and Excise

Objective

—To achieve compliance with all legislative provisions for which Customs and Excise has administrative responsibility.

Taxation

Objective

—To administer and enforce the Income Tax Act, various Federal and Provincial statutes related thereto, including parts of the Canada Pension Plan and the Unemployment Insurance Act, 1971 and various provincial tax credit plans.

Canada Post Corporation*

Objectives

—To establish and operate a postal service for the collection, transmission and delivery of messages, information, funds and goods both within Canada and between Canada and places outside Canada;

—To manufacture and provide such products and to provide such services as are, in the opinion of the Corporation, necessary or incidental to the postal service provided by the Corporation; and,

—To provide to or on behalf of departments and agencies of, and corporations owned, controlled or operated by, the Government of Canada or any provincial, regional or municipal government in Canada or to any person services that, in the opinion of the Corporation, are capable of being conveniently provided in the course of carrying out the other objects of the Corporation.

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* Transferred from the Department of Labour (PC 1984-3193 dated September 17, 1984).

Use of Appropriations

Vote	Program	
	CUSTOMS AND EXCISE	
	Budgetary	
1	Operating expenditures	
	1c	$ 352,475,500
	Transfer from TB Vote 30[1]	3,388,400
		276,000
5	Capital expenditures	
	5c	$ 7,657,000
		4,464,000
Stat	Minister of National Revenue—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	TAXATION	
	Budgetary	
10	Operating expenditures, contributions and recoverable expenditures on behalf of the Canada Pension Plan and the Unemployment Insurance Act, 1971	
	Transfer from TB Vote 10[1]	$ 582,935,000
		589,364
15	Capital expenditures	
Stat	Contributions to employee benefit plans	
Stat	Federal and Supreme Court awards	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	CANADA POST CORPORATION	
	Budgetary	
15*	Payments to Canada Post Corporation for special purposes	
	20b	$ 170,000,000
	20c	6,462,000
		500,000
21c	To report the actual excess of operating and income charges over revenues for the Canada Post Corporation in the amount of $305,821,000 for the 12 month period ending March 31, 1984 in accordance with Subsection 29(3) of the Canada Post Corporation Act	
Stat	To report the actual excess of operating and income charges over revenues for the Canada Post Corporation for the 12 month period ending March 31, 1985 in accordance with Subsection 29(3) of the Canada Post Corporation Act	
Stat	Adjustment to deficits reported in previous years	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Canada Post Corporation Act, Section 28. The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed $500,000,000. (Net)	
	Total—Budgetary	
	Non-budgetary	

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[1] Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

[2] This amount includes $86,606 as Federal Court awards.

* Vote formerly shown in the 1984-85 Main Estimates under the Department of Labour.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year			Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
Authorities in Estimates	Authorized changes	Total						
$	$	$	$	$	$	$	$	$
356,139,900		356,139,900		356,139,900	352,417,362	3,722,538		329,466,438
12,121,000		12,121,000		12,121,000	11,130,017	990,983		7,012,020
40,500	1,474	41,974		41,974	41,974			40,975
39,008,000	5,945,000	44,953,000		44,953,000	44,953,000			41,828,000
407,309,400	***5,946,474***	***413,255,874***		***413,255,874***	***408,542,353***	***4,713,521***		***378,347,433***
583,524,364		583,524,364		583,524,364	566,364,931	17,159,433		517,328,785
18,313,000		18,313,000		18,313,000	16,914,567	1,398,433		16,446,590
69,267,000	10,556,000	79,823,000		79,823,000	79,823,000			69,998,000
	107,914	107,914		107,914	107,914(2)			102,686
								254
671,104,364	***10,663,914***	***681,768,278***		***681,768,278***	***663,210,412***	***18,557,866***		***603,876,315***
176,962,000		176,962,000		176,962,000	176,962,000			178,109,406
1		1		1		1		
350,000,000	(2,801,000)	347,199,000		347,199,000	347,199,000			304,900,000
	(91,966,141)	(91,966,141)		(91,966,141)	(91,966,141)			
	83,636,369	83,636,369		83,636,369	83,636,369			
526,962,001	***(11,130,772)***	***515,831,229***		***515,831,229***	***515,831,228***	***1***		***483,009,406***
			500,000,000	***500,000,000***			***500,000,000***	
1,605,375,765	5,479,616	1,610,855,381		1,610,855,381	1,587,583,993	23,271,388		1,465,233,154
			500,000,000	500,000,000			500,000,000	

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
CUSTOMS AND EXCISE	1984-85	408,542	19,998	2,032	33,980	10,768	435,324
	1983-84	378,348	19,658	1,935	33,215	8,887	402,727
TAXATION	1984-85	663,211	11,754		73,378	23,946	748,781
	1983-84	603,876	12,742		69,821	20,599	681,554
CANADA POST CORPORATION	1984-85	515,831					515,831
	1983-84	483,009					483,009
Total	1984-85	1,587,584	31,752	2,032	107,358	34,714	1,699,936
	1983-84	1,465,233	32,400	1,935	103,036	29,486	1,567,290

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CUSTOMS AND EXCISE								
Compliance facilitation	191,732	190,168	2,831	2,732			194,563	192,900
Compliance verification and enforcement	101,799	103,037	522	782			102,321	103,819
Dispute settlement	10,309	9,915	5	30			10,314	9,945
Administration	97,295	94,292	8,763	7,586			106,058	101,878
	401,135	397,412	12,121	11,130			413,256	408,542
Less: receipts credited to revenue	17,800	19,998					17,800	19,998
Add: accommodation provided without charge by this department	2,032	2,032					2,032	2,032
accommodation provided without charge by Public Works	33,980	33,980					33,980	33,980
other services provided without charge by other departments	10,768	10,768					10,768	10,768
Total cost of program	430,115	424,194	12,121	11,130			442,236	435,324
TAXATION								
Returns processing	304,494	281,775	10,046	13,498			314,540	295,273
Enforcement	354,675	342,284	3,322	892			357,997	343,176
Notices of objection and appeals	25,845	24,840	242	18			26,087	24,858
Administration	54,234	63,182	4,703	2,507	58	47	58,995	65,736
	739,248	712,081	18,313	16,915	58	47	757,619	729,043
Less: revenues credited to the vote	75,851	65,832					75,851	65,832
	663,397	646,249	18,313	16,915	58	47	681,768	663,211
Less: receipts credited to revenue	9,909	11,754					9,909	11,754
Add: accommodation provided without charge by Public Works	74,332	73,378					74,332	73,378
other services provided without charge by other departments	23,944	23,946					23,944	23,946
Total cost of program	751,764	731,819	18,313	16,915	58	47	770,135	748,781
CANADA POST CORPORATION								
Payments for special purposes	176,962	176,962					176,962	176,962
Actual operating and income charges in excess of revenues for the Canada Post Corporation	347,199	347,199					347,199	347,199
Adjustment to deficits reported in previous years	(91,966)	(91,966)					(91,966)	(91,966)
Refunds of amounts credited to revenue in previous years	83,636	83,636					83,636	83,636
Total cost program	515,831	515,831					515,831	515,831

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
TAXATION			
Contributions			
Administration			
Inter-American Centre of Tax Administrators	48	38	36
Commonwealth Association of Tax Administrators	10	9	9
Total	58	47	45

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT		Customs and Excise	Taxation	Canada Post Corporation	Total
(1)	Salaries and wages	301,608 **300,267** *283,783*	536,339 **519,286** *474,069*		837,947 **819,553** *757,852*
(1)	Other personnel costs	47,641 **47,726** *44,482*	80,593 **80,612** *70,130*		128,234 **128,338** *114,612*
(2)	Transportation and communications	22,285 **20,560** *17,130*	58,153 **52,423** *49,574*		80,438 **72,983** *66,704*
(3)	Information	2,876 **3,009** *2,350*	1,294 **24,972** *1,904*		4,170 **27,981** *4,254*
(4)	Professional and special services	14,054 **13,406** *10,007*	16,014 **14,918** *15,106*		30,068 **28,324** *25,113*
(5)	Rentals	1,679 **1,638** *4,347*	12,820 **10,527** *10,263*		14,499 **12,165** *14,610*
(6)	Purchased repair and upkeep	3,659 **4,054** *3,008*	3,546 **3,097** *3,015*		7,205 **7,151** *6,023*
(7)	Utilities, materials and supplies	7,267 **6,904** *6,002*	30,369 **6,095** *24,897*		37,636 **12,999** *30,899*
(8)	Construction and acquisition of land, buildings and works	2,253 **1,923** *2,409*	1,000 **36** *220*		3,253 **1,959** *2,629*
(9)	Construction and acquisition of machinery and equipment	9,768 **9,012** *4,603*	17,313 **16,879** *16,226*		27,081 **25,891** *20,829*
(10)	Grants, contributions and other transfer payments		58 **47** *45*		58 **47** *45*
(12)	All other expenditures	166 **43** *227*	120 **151** *132*	515,831 **515,831** *483,009*	516,117 **516,025** *483,368*
(1-12)	Total	413,256 **408,542** *378,348*	757,619 **729,043** *665,581*	515,831 **515,831** *483,009*	1,686,706 **1,653,416** *1,526,938*
(13)	*Less:* revenues credited to the vote		75,851 **65,832** *61,705*		75,851 **65,832** *61,705*
	Total net expenditures	413,256 **408,542** *378,348*	681,768 **663,211** *603,876*	515,831 **515,831** *483,009*	1,610,855 **1,587,584** *1,465,233*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

CUSTOMS AND EXCISE

Summary

	1984-85 $	1983-84 $
Tax Revenue—		
Sales tax	7,729,494,864	6,660,074,781
Telecommunications programming services	44,828,403	28,236,341
Customs import duties	3,795,712,789	3,379,846,616
Excise duties	1,461,584,839	1,355,947,595
Natural gas and gas liquids tax	(16,398,578)	524,180,516
Excise tax—Gasoline	477,238,633	470,997,079
Refunds excise tax—Gasoline	(72,658,314)	(84,687,725)
Other excise taxes	804,971,631	726,513,655
	14,224,774,267	*13,061,108,858*
Non-Tax Revenue—		
Return on investments	114,840	101,001
Refunds of previous years' expenditure	251,828	387,603
Services and service fees	1,963,807	2,204,102
Privileges, licences and permits	397,958	237,496
Proceeds from sales	1,742,987	2,188,175
Other non-tax revenue	15,526,808	14,539,548
	19,998,228	*19,657,925*
Total	14,244,772,495	13,080,766,783

Details

	1984-85 $	 $
Tax Revenue—		
Sales tax: on domestic goods, $6,549,959,699; on imports, $1,509,015,833	8,058,975,532	
Less: drawbacks, $9,568,153 and refunds, $319,912,515	329,480,668	
		7,729,494,864

Drawbacks relate to tax paid in respect of both imported and domestically manufactured goods exported.

	1984-85 $	 $
Customs import duties	4,223,573,867	
Less: drawbacks, $250,660,739 and refunds, $177,200,339	427,861,078	
		3,795,712,789

Drawbacks relate to tax paid in respect of both imported and domestically manufactured goods exported.

	1984-85 $	 $
Excise duties: spirits, $518,084,663; beer, $362,767,909; Canadian raw leaf tobacco, $12,740; cigarettes, $560,724,764; cigars, $1,434,041; manufactured tobacco, $13,975,219; licences, $33,312; unmatured spirits, $4,591,492	1,461,624,140	
Less: refunds	39,301	
		1,461,584,839
Natural gas and gas liquids tax:		
Natural gas	757,218	
Natural gas liquids	636,299	
Less: refunds	17,792,095	
		(16,398,578)
Other excise taxes: penalties, $12,565,128; miscellaneous, $2,661,180. Manufacturers' taxes: cigarettes, $566,474,413; cigars, $6,680,614; tobacco, $23,073,963; jewellery, $51,284,344; lighters, $3,048,555; automobiles, $1,108,657; matches, $862,693; playing cards, $1,555,086; coin games, $1,518,614; smokers' accessories, $594,666; automotive air conditioners, $38,401,026; wines, $97,664,356	807,493,295	
Less: drawbacks, $275,491 and refunds, $2,246,173	2,521,664	
		804,971,631

Drawbacks relate to tax paid in respect of both imported or domestically manufactured goods exported.

	1984-85 $	 $
Non-Tax Revenue—		
Return on investments:		
Other accounts—		
Rentals of public buildings and properties		114,840
Refunds of previous years' expenditure: refunds of previous years' expenditure, $105,086; adjustment to prior year's Payables at Year End (PAYE), $146,742		251,828
Services and service fees: cartage, $11,624; customs warehouse annual licence fees, $282,547; storage charges, $49,997; special services fees, $1,619,639		1,963,807

Storage charges were for goods warehoused for examination and not cleared within the prescribed period.

	1984-85 $	 $
Privileges, licences and permits: brokers' licences		397,958
Proceeds from sales: copies of documents, $39,553; sale of unclaimed goods, seals, etc., $1,110,501; spirit age labels, $577,577; cloth, accessories, $15,356		1,742,987
Other non-tax revenue: customs penalties, $981,361; customs seizures, $1,286,888; sundries, $732,756; port seizures, $5,385,256; investigation services seizures, $7,035,587; duty free shops, $104,960		15,526,808

The revenues from customs and excise seizures were derived mainly from seizures under provisions of the Customs Act, R.S., c. 40, as amended, and the Excise Act, R.S., c. 12, as amended.

Non-tax revenue figures are shown net of refunds.

Revenue—*Concluded*

	1984-85	1983-84
	$	$
TAXATION		
Summary		
Tax Revenue—		
Income tax—		
Individuals—		
Deductions at source	20,894,745,303	20,375,046,731
Other collections	8,359,156,164	6,592,174,474
Corporations	9,379,601,035	7,286,030,106
Non-resident	1,020,861,899	908,321,938
Petroleum and gas revenue tax	2,562,734,205	2,106,121,502
Other	105,882,920	124,403,629
	42,322,981,526	*37,392,098,380*
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,392,684	3,697,203
Services and service fees	6,056,758	5,144,442
Proceeds from sales	372	
Other non-tax revenue	4,304,308	3,900,469
	11,754,122	*12,742,114*
Total	42,334,735,648	37,404,840,494

	1984-85	
	$	$
Details		
Tax Revenue—		
Petroleum and gas revenue tax:		
Petroleum and gas	2,420,913,729	
Resource royalty	141,820,476	
		2,562,734,205
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	575,680	
Adjustment to prior year's Payables at Year End (PAYE)	817,004	
		1,392,684
Services and service fees:		
Ruling fees	597,430	
Provincial tax credit fees	4,925,219	
Accounts receivable	288,849	
Foreign travel	245,260	
		6,056,758
Other non-tax revenue:		
Fines and forfeitures	3,625,866	
Sundry	675,627	
Law costs awards	2,382	
Access to information	433	
		4,304,308

SECTION 18

1984-85
PUBLIC ACCOUNTS

Parliament

The Senate
House of Commons
Library of Parliament

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PARLIAMENT

The Second Session of the Thirty-second Parliament commenced on December 7, 1983 and ended on July 9, 1984.

The Thirty-third Parliament commenced on November 5, 1984 and was still in progress as at March 31, 1985.

The Senate

Objective

—To enable the Senate to carry out its constitutional role.

House of Commons

Objective

—To assist Members of the House of Commons in their consideration, in both official languages, of legislation and of the spending estimates of departments and agencies, and to administer the affairs of the House.

Library of Parliament

Objective

—To provide information, other library services, and research assistance in both official languages to Parliamentarians.

Use of Appropriations

Vote	Program	
	THE SENATE	
	Budgetary	
1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, the grants listed in the Estimates and contributions	
Stat	Members of the Senate—Salary and motor car allowance of the Speaker of the Senate, payments to members of the Senate under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	HOUSE OF COMMONS	
	Budgetary	
5	Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of apartments to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	$ 107,914,853
	5b	4,180,000
Stat	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the Senate and House of Commons Act and the Government's contribution to the Members of Parliament Retiring Allowances Account and the Supplementary Retirement Benefits Account	
Stat	Contributions to employee benefit plans	
Stat	Supplementary retirement benefits in excess of contributions for Members of Parliament	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	LIBRARY OF PARLIAMENT	
	Budgetary	
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
15,830,000		15,830,000		15,830,000	15,563,128	266,872		13,894,073
9,219,000	(299,632)	8,919,368		8,919,368	8,919,368			7,653,443
1,327,000	203,000	1,530,000		1,530,000	1,530,000			1,473,000
								33,379
26,376,000	***(96,632)***	***26,279,368***		***26,279,368***	***26,012,496***	***266,872***		***23,053,895***
112,094,853		112,094,853		112,094,853	110,059,772	2,035,081		100,397,907
37,517,000	(2,696,456)	34,820,544		34,820,544	34,820,544			33,270,044
9,658,000	1,472,000	11,130,000		11,130,000	11,130,000			10,333,391
	1,754,618	1,754,618		1,754,618	1,754,618			1,004,773
								8,800
159,269,853	***530,162***	***159,800,015***		***159,800,015***	***157,764,934***	***2,035,081***		***145,014,915***
9,120,000		9,120,000		9,120,000	9,056,513	63,487		8,400,788
976,000	149,000	1,125,000		1,125,000	1,125,000			1,024,000
10,096,000	***149,000***	***10,245,000***		***10,245,000***	***10,181,513***	***63,487***		***9,424,788***
195,741,853	582,530	196,324,383		196,324,383	193,958,943	2,365,440		177,493,598

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
THE SENATE	1984-85	26,012	75	1,986	4,630	32,553
	1983-84	23,054	64	2,446	1,708	27,144
HOUSE OF COMMONS	1984-85	157,765	471	10,947	15,358	183,599
	1983-84	145,015	346	10,337	14,230	169,236
LIBRARY OF PARLIAMENT	1984-85	10,182	7	851	363	11,389
	1983-84	9,425	2	873	283	10,579
Total	1984-85	193,959	553	13,784	20,351	227,541
	1983-84	177,494	412	13,656	16,221	206,959

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
THE SENATE								
Members of the Senate	7,873	8,562			279	279	8,152	8,841
Officers of the Senate	1,304	1,118					1,304	1,118
Administration	7,613	6,881	265	468	573	430	8,451	7,779
Legislative services	5,010	4,912					5,010	4,912
Building services	3,362	3,362					3,362	3,362
	25,162	24,835	265	468	852	709	26,279	26,012
Less: receipts credited to revenue		75						75
Add: accommodation provided without charge by Public Works	1,986	1,986					1,986	1,986
other services provided without charge by other departments	4,630	4,630					4,630	4,630
Total cost of program	31,778	31,376	265	468	852	709	32,895	32,553
HOUSE OF COMMONS								
Members of Parliament	79,079	80,010	959	2,189			80,038	82,199
Procedural services	16,566	8,590	48	156	1,360	1,023	17,974	9,769
Building services	17,580	17,133	118	141			17,698	17,274
Administration	32,100	32,005	860	5,388			32,960	37,393
Contributions to employee benefit plans	11,130	11,130					11,130	11,130
	156,455	148,868	1,985	7,874	1,360	1,023	159,800	157,765
Less: receipts credited to revenue		471						471
Add: accommodation provided without charge by Public Works	10,947	10,947					10,947	10,947
other services provided without charge by other departments	15,358	15,358					15,358	15,358
Total cost of program	182,760	174,702	1,985	7,874	1,360	1,023	186,105	183,599
LIBRARY OF PARLIAMENT								
Printed and other information	4,685	4,680					4,685	4,680
Research papers and staff	2,660	2,649					2,660	2,649
Administration	1,618	1,572	157	156			1,775	1,728
Contributions to employee benefit plans	1,125	1,125					1,125	1,125
	10,088	10,026	157	156			10,245	10,182
Less: receipts credited to revenue		7						7
Add: accommodation provided without charge by Public Works	851	851					851	851
other services provided without charge by other departments	363	363					363	363
Total cost of program	11,302	11,233	157	156			11,459	11,389

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
THE SENATE			
Grants			
Members of the Senate			
Members of the Senate—Pensions to retired senators	279	279	313
Administration			
Grants to parliamentary and procedural associations	456	375	359
	735	*654*	*672*
Contributions			
Administration			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	*117*	*55*	*69*
	852	***709***	***741***
HOUSE OF COMMONS			
Grants			
Procedural services			
Grants to parliamentary and procedural associations	*1,086*	*896*	*765*
Contributions			
Procedural services			
Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures	*274*	*127*	*237*
	1,360	***1,023***	***1,002***
Total	2,212	1,732	1,743

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	The Senate	House of Commons	Library of Parliament	Total
(1) Salaries and wages	15,654	90,220	7,397	113,271
	15,502	**85,300**	**7,379**	**108,181**
	13,119	*82,059*	*6,878*	*102,056*
(1) Other personnel costs	3,446	26,541	1,125	31,112
	2,994	**26,917**	**1,125**	**31,036**
	2,749	*19,177*	*1,024*	*22,950*
(2) Transportation and communications	1,749	13,597	195	15,541
	2,321	**13,171**	**193**	**15,685**
	1,967	*14,381*	*180*	*16,528*
(3) Information	2,134	15,553	36	17,723
	2,252	**9,129**	**36**	**11,417**
	1,682	*11,994*	*15*	*13,691*
(4) Professional and special services	1,207	2,961	404	4,572
	724	**3,933**	**401**	**5,058**
	1,198	*3,513*	*333*	*5,044*
(5) Rentals	318	3,452	213	3,983
	252	**2,684**	**178**	**3,114**
	292	*2,637*	*201*	*3,130*
(6) Purchased repair and upkeep	133	1,122	58	1,313
	177	**2,995**	**56**	**3,228**
	62	*774*	*83*	*919*
(7) Utilities, materials and supplies	489	2,897	659	4,045
	587	**4,568**	**657**	**5,812**
	477	*3,018*	*597*	*4,092*
(9) Construction and acquisition of machinery and equipment	265	1,985	157	2,407
	468	**7,874**	**157**	**8,499**
	734	*6,265*	*114*	*7,113*
(10) Grants, contributions and other transfer payments	852	1,360		2,212
	709	**1,023**		**1,732**
	741	*1,002*		*1,743*
(12) All other expenditures	32	112	1	145
	26	**171**		**197**
	33	*195*		*228*
Total net expenditures	26,279	159,800	10,245	196,324
	26,012	**157,765**	**10,182**	**193,959**
	23,054	*145,015*	*9,425*	*177,494*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

	1984-85	1983-84
	$	$
THE SENATE		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	6,626	4,306
Services and service fees	4,046	4,814
Privileges, licences and permits	3,400	5,800
Proceeds from sales	12,095	1,047
Other non-tax revenue	49,099	47,593
Total	75,266	63,560

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Services and service fees:		
Barber shop	3,391	
Certified acts of Parliament	655	
		4,046
Proceeds from sales:		
Sales of assets		12,095
Other non-tax revenue:		
Senators' contributions to the Consolidated Revenue Fund as required by Section 25 of the Members of Parliament Retiring Allowances Act	45,416	
Refund—Government share of pension contribution	3,683	
		49,099

	1984-85	1983-84
	$	$
HOUSE OF COMMONS		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	368,041	269,218
Privileges, licences and permits	25	4,125
Other non-tax revenue	102,805	72,565
Total	470,871	345,908

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	347,437	
Adjustment to prior year's Payables at Year End (PAYE)	20,604	
		368,041

	1984-85	1983-84
	$	$
LIBRARY OF PARLIAMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	4,066	1,792
Other non-tax revenue	2,991	393
Total	7,057	2,185

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Adjustment to prior year's Payables at Year End (PAYE)		4,066
Other non-tax revenue:		
Photocopies	416	
Books	31	
Others	2,544	
		2,991

SECTION 19

1984-85
PUBLIC ACCOUNTS

Privy Council

Department
Canadian Intergovernmental Conference Secretariat
Chief Electoral Officer
Commissioner of Official Languages
Economic Council of Canada
Public Service Staff Relations Board

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PRIVY COUNCIL

Department

Objective

PRIVY COUNCIL PROGRAM

—To provide for the operation and support of the central decision-making mechanism of the Government.

Canadian Intergovernmental Conference Secretariat

Objective

—To provide administrative and support services for the meetings of First Ministers, as well as for federal-provincial and interprovincial meetings of ministers and senior officials.

Chief Electoral Officer

Objective

—To enable the people of Canada, eligible to vote, to elect members to the House of Commons, in accordance with the Canada Elections Act and to the Council of the Northwest Territories, in accordance with the Northwest Territories Elections Ordinance, to ensure compliance with the election expenses provisions of the Canada Elections Act, to ensure representation of the provinces in the House of Commons in accordance with the Constitution Act, 1982 and to provide the necessary technical, administrative and financial support to the eleven electoral boundaries commissions in accordance with the Electoral Boundaries Readjustment Act.

Commissioner of Official Languages

Objective

—To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the Official Languages Act.

Economic Council of Canada

Objective

—To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-term in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Public Service Staff Relations Board

Objective

—To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	PRIVY COUNCIL PROGRAM	
	Budgetary	
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the Salaries Act, as adjusted pursuant to the Senate and House of Commons Act and pro rata for any period less than a year; the grants listed in the Estimates and contributions	
	1b	$ 42,441,167
	1c	623,000
	Transfer from TB Vote 10[1]	5,163,000
		16,456
Stat	The Prime Minister's salary and motor car allowance	
Stat	President of the Privy Council—Salary and motor car allowance	
Stat	Leader of the Government in the Senate—Salary and motor car allowance	
Stat	Ministers without portfolio or Ministers of State—Motor car allowance	
Stat	Allowance to widow of former Prime Minister	
Stat	Allowance to former Prime Minister	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SPECIAL PROGRAM	
	Budgetary	
2b	Contributions to the provinces of Manitoba and Newfoundland to assist in meeting costs arising from natural disasters from 1978 to 1983	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Subtotal—Budgetary	
	CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT	
	Budgetary	
5	Program expenditures	
	5c	$ 1,958,000
Stat	Contributions to employee benefit plans	300,000
	Total program—Budgetary	
	CHIEF ELECTORAL OFFICER	
	Budgetary	
10	Program expenditures	
Stat	Salary of the Chief Electoral Officer	
Stat	Expenses of elections	
Stat	Contributions to employee benefit plans	
Stat	Electoral Boundaries Readjustment Act	
	Total program—Budgetary	
	COMMISSIONER OF OFFICIAL LANGUAGES	
	Budgetary	
15	Program expenditures	
	Transfer from TB Vote 10[1]	$ 9,231,000
Stat	Salary of the Commissioner of Official Languages	12,155
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	ECONOMIC COUNCIL OF CANADA	
	Budgetary	
20	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	PUBLIC SERVICE STAFF RELATIONS BOARD	
	Budgetary	
25	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	

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[1] Treasury Board Vote 10 employment initiatives.

Appropriations								
Current year					Used in the current year	Balances		Used in the previous year
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
48,243,623		48,243,623		48,243,623	47,805,443	438,180		41,495,809
59,500	964	60,464		60,464	60,464			60,200
40,500	(7,627)	32,873		32,873	32,873			40,975
40,500	1,065	41,565		41,565	41,565			40,975
16,000	764	16,764		16,764	16,764			13,485
8,333		8,333		8,333	8,333			8,333
	18,263	18,263		18,263	18,263			
2,512,000	383,000	2,895,000		2,895,000	2,895,000			2,888,000
50,920,456	*396,429*	*51,316,885*		*51,316,885*	*50,878,705*	*438,180*		*44,547,777*
1,123,864		1,123,864		1,123,864	1,123,864			5,487,031
								46,278
1,123,864		*1,123,864*		*1,123,864*	*1,123,864*			*5,533,309*
52,044,320	396,429	52,440,749		52,440,749	52,002,569	438,180		50,081,086
2,258,000		2,258,000		2,258,000	2,279,619	(21,619)		1,766,983
115,000	18,000	133,000		133,000	133,000			125,000
2,373,000	*18,000*	*2,391,000*		*2,391,000*	*2,412,619*	*(21,619)*		*1,891,983*
1,815,100		1,815,100		1,815,100	1,745,640	69,460		1,597,704
84,900	4,132	89,032		89,032	89,032			85,059
97,039,000	(5,906,110)	91,132,890		91,132,890	91,132,890			3,086,972
207,000	32,000	239,000		239,000	239,000			238,000
	287,871	287,871		287,871	287,871			1,233,063
99,146,000	*(5,582,107)*	*93,563,893*		*93,563,893*	*93,494,433*	*69,460*		*6,240,798*
9,243,155		9,243,155		9,243,155	8,495,717	747,438		7,994,366
85,000	4,032	89,032		89,032	89,032			85,059
678,000	104,000	782,000		782,000	782,000			761,000
10,006,155	*108,032*	*10,114,187*		*10,114,187*	*9,366,749*	*747,438*		*8,840,425*
7,645,000		7,645,000		7,645,000	7,447,995	197,005		7,316,952
700,000	107,000	807,000		807,000	807,000			747,000
8,345,000	*107,000*	*8,452,000*		*8,452,000*	*8,254,995*	*197,005*		*8,063,952*
8,216,000		8,216,000		8,216,000	7,320,859	895,141		6,982,193
807,000	123,000	930,000		930,000	930,000			873,000
9,023,000	*123,000*	*9,146,000*		*9,146,000*	*8,250,859*	*895,141*		*7,855,193*
180,937,475	(4,829,646)	176,107,829		176,107,829	173,782,224	2,325,605		82,973,437

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
PRIVY COUNCIL	1984-85	50,879	2,523	3,900	509	52,765
	1983-84	44,548	1,763	3,600	416	46,801
SPECIAL	1984-85	1,124				1,124
	1983-84	5,533				5,533
	1984-85	52,003	2,523	3,900	509	53,889
	1983-84	50,081	1,763	3,600	416	52,334
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT	1984-85	2,412	825	365	29	1,981
	1983-84	1,892	472	348	24	1,792
CHIEF ELECTORAL OFFICER	1984-85	93,494	7	458	142	94,087
	1983-84	6,241	17	400	196	6,820
COMMISSIONER OF OFFICIAL LANGUAGES	1984-85	9,367	6	830	130	10,321
	1983-84	8,840	26	807	107	9,728
ECONOMIC COUNCIL OF CANADA	1984-85	8,255		685	128	9,068
	1983-84	8,064	2	504	106	8,672
PUBLIC SERVICE STAFF RELATIONS BOARD	1984-85	8,251	27	1,489	165	9,878
	1983-84	7,855	27	1,489	133	9,450
Total	1984-85	173,782	3,388	7,727	1,103	179,224
	1983-84	82,973	2,307	7,148	982	88,796

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
PRIVY COUNCIL PROGRAM								
Office of the Prime Minister	5,486	7,275		33			5,486	7,308
Ministers' offices	3,023	2,808		17			3,023	2,825
Privy Council Office	9,268	8,747		8	25	10	9,293	8,765
Federal-Provincial Relations Office	4,220	3,284		15	65	65	4,285	3,364
Administration	14,126	13,870	1,468	1,542			15,594	15,412
Security Intelligence Review Committee	326	133		81			326	214
Commissions of Inquiry and Task Forces	13,310	12,929		62			13,310	12,991
	49,759	49,046	1,468	1,758	90	75	51,317	50,879
Less: receipts credited to revenue		2,523						2,523
Add: accommodation provided without charge by Public Works	3,900	3,900					3,900	3,900
other services provided without charge by other departments	509	509					509	509
Total cost of program	54,168	50,932	1,468	1,758	90	75	55,726	52,765
SPECIAL PROGRAM								
Special Program					1,124	1,124	1,124	1,124
CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT								
Canadian Intergovernmental Conference Secretariat	2,383	2,405	8	7			2,391	2,412
Less: receipts credited to revenue	671	825					671	825
Add: accommodation provided without charge by Public Works	365	365					365	365
other services provided without charge by other departments	29	29					29	29
Total cost of program	2,106	1,974	8	7			2,114	1,981

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
CHIEF ELECTORAL OFFICER								
Administration	1,886	1,827	18	7			1,904	1,834
Elections	76,254	76,254	98	98	15,069	15,069	91,421	91,421
Contributions to employee benefit plans	239	239					239	239
	78,379	78,320	116	105	15,069	15,069	93,564	93,494
Less: receipts credited to revenue		7						7
Add: accommodation provided without charge by Public Works	458	458					458	458
other services provided without charge by other departments	142	142					142	142
Total cost of program	78,979	78,913	116	105	15,069	15,069	94,164	94,087
COMMISSIONER OF OFFICIAL LANGUAGES								
Administration	1,867	1,885	23	48			1,890	1,933
Information	3,099	2,639	3	146			3,102	2,785
Policy and liaison	1,552	1,449	3	19			1,555	1,468
Complaints and audits	2,779	2,394	6	5			2,785	2,399
Contributions to employee benefit plans	782	782					782	782
	10,079	9,149	35	218			10,114	9,367
Less: receipts credited to revenue		6						6
Add: accommodation provided without charge by Public Works	830	830					830	830
other services provided without charge by other departments	130	130					130	130
Total cost of program	11,039	10,103	35	218			11,074	10,321
ECONOMIC COUNCIL OF CANADA								
Ongoing work of the Economic Council	8,437	8,138	15	117			8,452	8,255
Add: accommodation provided without charge by Public Works	685	685					685	685
other services provided without charge by other departments	128	128					128	128
Total cost of program	9,250	8,951	15	117			9,265	9,068
PUBLIC SERVICE STAFF RELATIONS BOARD								
Staff relations administration	4,639	4,084	38	67			4,677	4,151
Pay Research Bureau	3,539	3,170					3,539	3,170
Contributions to employee benefit plans	930	930					930	930
	9,108	8,184	38	67			9,146	8,251
Less: receipts credited to revenue		27						27
Add: accommodation provided without charge by Public Works	1,489	1,489					1,489	1,489
other services provided without charge by other departments	165	165					165	165
Total cost of program	10,762	9,811	38	67			10,800	9,878

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
PRIVY COUNCIL PROGRAM			
Grants			
Federal-Provincial Relations Office			
Institute of Intergovernmental Affairs, Queen's University	65	65	65
Expenditures not required for the current year			40
	65	*65*	*105*
Contributions			
Privy Council Office			
Studies in Canadian Public Administration	*25*	*10*	*24*
	90	*75*	*129*
SPECIAL PROGRAM			
Contributions			
Special Program			
Contributions to provinces for assistance relating to natural disasters:			
Manitoba	624	624	2,647
Newfoundland (1978)	500	500	
British Columbia (1980)			1,500
Prince Edward Island			1,340
Expenditures not required for the current year			46
	1,124	*1,124*	*5,533*
	1,214	1,199	5,662
CHIEF ELECTORAL OFFICE			
Contributions			
Reimbursement of candidates' election expenses	11,151	11,151	149
Reimbursement to parties	3,918	3,918	
	15,069	*15,069*	*149*
Total	16,283	16,268	5,811

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Privy Council Program	Special Program	Subtotal	Canadian Inter-governmental Conference Secretariat	Chief Electoral Officer	Commissioner of Official Languages	Economic Council of Canada	Public Service Staff Relations Board	Total
(1) Salaries and wages	21,094		21,094	882	47,694	5,315	5,404	6,207	86,596
	25,859		**25,859**	**795**	**47,669**	**5,105**	**5,213**	**5,910**	**90,551**
	21,787		*21,787*	*752*	*3,526*	*4,638*	*5,051*	*5,624*	*41,378*
(1) Other personnel costs	2,895		2,895	133	239	782	807	930	5,786
	2,895		**2,895**	**133**	**239**	**782**	**807**	**931**	**5,787**
	2,888		*2,888*	*125*	*238*	*761*	*747*	*873*	*5,632*
(2) Transportation and communications	2,944		2,944	353	8,857	1,079	458	526	14,217
	4,124		**4,124**	**302**	**8,852**	**716**	**402**	**381**	**14,777**
	4,996		*4,996*	*249*	*672*	*544*	*442*	*467*	*7,370*
(3) Information	3,558		3,558	160	11,054	1,299	346	236	16.653
	4,814		**4,814**	**117**	**11,053**	**996**	**368**	**305**	**17,653**
	3,814		*3,814*	*124*	*217*	*1,547*	*198*	*227*	*6,127*
(4) Professional and special services	4,111		4,111	615	2,393	1,249	1,097	555	10,020
	8,289		**8,289**	**784**	**2,381**	**1,224**	**1,055**	**358**	**14,091**
	7,724		*7,724*	*451*	*476*	*864*	*1,248*	*391*	*11,154*
(5) Rentals	437		437	183	6,644	195	69	90	7,618
	1,430		**1,430**	**186**	**6,643**	**96**	**43**	**129**	**8,527**
	757		*757*	*131*	*158*	*135*	*51*	*68*	*1,300*
(6) Purchased repair and upkeep	609		609	12	60	28	59	39	807
	623		**623**	**17**	**58**	**80**	**84**	**27**	**889**
	445		*445*	*8*	*57*	*69*	*65*	*61*	*705*
(7) Utilities, materials and supplies	1,191		1,191	41	1,425	130	195	202	3,184
	995		**995**	**69**	**1,416**	**146**	**164**	**142**	**2,932**
	970		*970*	*39*	*665*	*105*	*207*	*94*	*2,080*
(9) Construction and acquisition of machinery and equipment	1,468		1,468	8	116	35	15	38	1,680
	1,758		**1,758**	**7**	**105**	**218**	**117**	**67**	**2,272**
	1,032		*1,032*	*7*	*81*	*175*	*53*	*49*	*1,397*
(10) Grants, contributions and other transfer payments	90	1,124	1,214		15,069				16,283
	75	**1,124**	**1,199**		**15,069**				**16,268**
	129	*5,533*	*5,662*		*149*				*5,811*
(12) All other expenditures	12,920		12,920	4	13	2	2	323	13,264
	17		**17**	**2**	**9**	**4**	**2**	**1**	**35**
	6		*6*	*6*	*2*	*2*	*2*	*1*	*19*
Total net expenditures	51,317	1,124	52,441	2,391	93,564	10,114	8,452	9,146	176,108
	50,879	**1,124**	**52,003**	**2,412**	**93,494**	**9,367**	**8,255**	**8,251**	**173,782**
	44,548	*5,533*	*50,081*	*1,892*	*6,241*	*8,840*	*8,064*	*7,855*	*82,973*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

DEPARTMENT

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,281,958	273,444
Other non-tax revenue	1,241,333	1,490,025
Total	2,523,291	1,763,469

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refund from the Province of Newfoundland in respect to recovery of 50% of expenditures incurred in 1983-84 by the Royal Commission on the "Ocean Ranger" Marine Disaster	1,115,160	
Other	166,798	
		1,281,958
Other non-tax revenue:		
Sale of statutory instruments pursuant to the Statutory Instruments Act, C. 38, Statutes of Canada, 1970-71-72	1,019	
Refund from the Province of Newfoundland in respect to recovery of 50% of expenditures incurred in 1984-85 by the Royal Commission on the "Ocean Ranger" Marine Disaster	1,237,079	
Other	3,235	
		1,241,333

CANADIAN INTERGOVERNMENTAL CONFERENCE SECRETARIAT

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	13	1,612
Other non-tax revenue	824,917	470,221
Total	824,930	471,833

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Telephone—Northwestel Inc.		13
Other non-tax revenue:		
Public Service Commission—Course—A Millar	100	
Provincial proportionate share	824,817	
		824,917

CHIEF ELECTORAL OFFICER

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	38	11,079
Proceeds from sales	1,046	1,928
Other non-tax revenue	6,266	3,773
Total	7,350	16,780

Details

	1984-85 $	 $
Non-Tax Revenue—		
Proceeds from sales:		
Report—Parties' fiscal return		1,046
Other non-tax revenue:		
Forfeiture of candidates' election deposits	5,200	
Anonymous donations to candidates	605	
Other	461	
		6,266

COMMISSIONER OF OFFICIAL LANGUAGES

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	6,214	25,894

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	1,216	
Adjustment to prior year's Payables at Year End (PAYE):		
R Derrick	2,779	
Department of Supply and Services—Central Removal Service	1,498	
Miscellaneous	721	
		6,214

ECONOMIC COUNCIL OF CANADA

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	328	1,760

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	305	
Adjustment to prior year's Payables at Year End (PAYE)	23	
		328

PUBLIC SERVICE STAFF RELATIONS BOARD

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	27,232	26,646

Revenue—*Concluded*

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
National Joint Council of the Public Service of Canada—Bargaining agents' contribution	24,750	
Miscellaneous recoveries	550	
Supply and Services Canada—Central Travel Service—Refund of transportation cost	383	
Adjustment to prior year's Payables at Year End (PAYE)	1,549	
		27,232

Appendix 1

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY ELECTIONS

	Preliminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers—Fees, allowances and expenses	Election clerks—Fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Election expenses—Administration	Election expenses—Enforcement	Total
	$	$	$	$	$	$	$	$	$	$	$	$
General elections—												
Prior to 1979						200						200
1979				55					156			211
1980				38		500						538
1984	204,331	23,759,730	7,172,169	19,102,957	1,197,357	10,037,656	2,547,383	73,076	9,084,373	15,995,167	113,219	89,287,418
Next general election									308			308
By elections—												
1983—Nova Scotia						437				200		637
—Mission Port Moody						437						437
—Ottawa headquarters									1,650		1,930	3,580
1984—Nepean Carleton						7,889	5,767					13,656
—Northwest Territories Council	184	2,237		3,133	677	6,812	2,012	414				15,469
Ottawa headquarters									238	718	59,005	59,961
Prior to 1983 Northwest Territories Council elections	20	190		845		(143)			4,395	3,023	2,112	10,442
Ottawa headquarters									1,740,033			1,740,033
	204,535	23,762,157	7,172,169	19,107,028	1,198,034	10,053,788	2,555,162	73,490	10,831,153	15,999,108	176,266	91,132,890

STATEMENT OF EXPENDITURES—1984 GENERAL ELECTION

	Preliminary duties	Enumeration and revision	Printing lists and notices of revision	Polling stations	Printing of ballot papers and notices	Returning officers—Fees, allowances and expenses	Election clerks—Fees, allowances and expenses	Miscellaneous printing	Ottawa headquarters	Election expenses—Administration	Election expenses—Enforcement	Total
	$	$	$	$	$	$	$	$	$	$	$	$
Summary—												
Ontario	57,323	8,626,129	2,353,606	6,333,278	399,755	3,194,513	845,526	20,896	99,291	4,386,434		26,316,751
Quebec	48,713	6,634,417	2,040,524	5,451,426	351,953	2,818,707	709,836	13,005	13,067	2,895,967		20,977,615
Nova Scotia	9,069	733,751	285,729	711,801	45,770	343,557	87,915	3,667		458,563		2,679,822
Newfoundland	16,143	431,957	188,144	466,417	20,754	232,131	58,671	490		268,298		1,683,005
New Brunswick	9,051	593,943	228,386	594,909	39,720	297,009	74,848	4,433		399,639		2,241,938
Manitoba	10,807	969,824	297,911	816,250	52,998	423,681	106,948	2,321	24	597,351	198	3,278,313
British Columbia	22,264	2,646,584	777,851	2,092,432	119,777	1,080,368	307,038	18,008		1,244,151		8,308,473
Prince Edward Island	962	95,390	42,684	108,248	5,477	63,466	17,927	847		129,057		464,058
Saskatchewan	9,697	849,094	313,563	788,127	50,786	410,243	105,346	3,141	8	670,542		3,200,547
Alberta	16,522	2,108,907	622,946	1,667,749	107,087	824,405	213,947	5,930	77	514,676		6,082,246
Yukon Territory	283	21,107	7,802	22,967	961	18,841	4,254	21		48,266		124,502
Northwest Territories	3,164	32,866	13,023	49,353	2,319	63,734	15,127	314	52	98,649		278,601
Ottawa headquarters		15,761				1,091			8,779,529	4,283,574	113,021	13,192,976
Special voting rules—												
Ontario and Quebec						60,624			1,287			61,911
Maritimes and Newfoundland	333					45,725			345			46,403
Western Canada, Yukon and Northwest Territories						52,669			744			53,413
United Kingdom and Europe						103,892		3	7,758			111,653
Department of External Affairs						3,000			31,720			34,720
Department of National Defence									150,471			150,471
	204,331	23,759,730	7,172,169	19,102,957	1,197,357	10,037,656	2,547,383	73,076	9,084,373	15,995,167	113,219	89,287,418

Appendix 2

Economic Council of Canada

MANAGEMENT REPORT

The accompanying statement of operations of the Economic Council of Canada has been prepared in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the assurance of objectivity and integrity of the financial data presented in the statement of operations rests with the Chief Executive Officer of the Council.

The statement of operations has been prepared in accordance with accepted financial management and accounting policies, of which, the more significant are outlined in Note 2 to the financial statement. It should be noted that, for comparative purposes, the previous year figures have been reclassified to conform with the current year's presentation. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless otherwise indicated.

The Council's Directorate of financial services develops and maintains financial control systems to ensure: one, financial visibility, two, financial accountability, and three, to satisfy the requirements of the Council and the requirements of Parliament and central agencies as expressed in statutes, regulations and other directives. Financial management and internal control systems are augmented by the maintenance of independent audits, overseen by the Office of the Auditor General, which appraise the efficiency and effectiveness of financial systems and procedures as well as maintain the adequacy of internal accounting, financial and budgetary controls. Transactions are examined to ensure compliance with established policies and procedures. Financial officers play an integral part of the management team in the roles of planning, controlling and reporting of activities within the Council. The Council seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General of Canada. His examination was made in accordance with generally accepted auditing standards. In his opinion, the financial statement presents fairly the expenditure and revenue of the Council for the year ended March 31, 1985.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions. In recent months, a computer-based financial accounting mechanism has been put in place which provides, for each responsibility centre and the Council as a whole, detailed up-to-date information on the status of expenditures, commitments and free balances, by line object. Monthly reports or, on demand, up-to-date statements, based on this system, permit both group/division managers and overall corporate managers to precisely assess current circumstances, approve new commitments and plan future undertakings. A central "early warning" procedure is planned for implementation in the course of the next fiscal year which will serve as a double reminder to decentralized responsibility centres of approaching deadlines for progress and final payments respecting commitments currently in effect, most notably, research and other personal service contracts.

Approved by:

DAVID W. SLATER
Chairman

DENNIS M. PAPROSKI
Senior financial officer

July 15, 1985

AUDITOR'S REPORT

TO THE ECONOMIC COUNCIL OF CANADA
AND
THE RIGHT HONOURABLE MARTIN BRIAN MULRONEY, P.C., M.P.
PRIME MINISTER OF CANADA

I have examined the statement of operations of the Economic Council of Canada for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure and revenue of the Council for the year ended March 31, 1985, in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 4 1985

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenditure		
Operations		
Salaries and employee benefits	5,217,318	5,049,906
Professional and special services	930,346	1,097,466
Accommodation	684,880	504,000
Publicity, publication of reports and studies	368,104	247,453
Communications	215,509	226,626
Office stationery and supplies	163,770	156,632
Travel and removal	122,442	136,815
Office furniture and equipment	105,638	53,411
Renovations	44,349	28,036
Rental of equipment	43,070	50,854
Repair of office furniture and equipment	40,191	37,236
Employee termination benefits	27,097	7,691
Miscellaneous	13,136	1,510
	7,975,850	7,597,636
Administration		
Salaries and employee benefits	623,869	591,711
Executive Council members	253,472	229,648
Professional and special services	150,648	175,958
Travel	63,880	79,000
	1,091,869	1,076,317
	9,067,719	8,673,953
Revenue		
Refund of previous years' expenditure	328	1,760
Net cost of operations	9,067,391	8,672,193
Reconciliation to use of appropriations:		
Net cost of operations	9,067,391	8,672,193
Add: revenue credited to non-tax revenue	328	1,760
Less: services provided without charge by Government departments	812,724	610,000
Use of appropriations	8,254,995	8,063,953

The accompanying notes are an integral part of this statement.

Approved by the Council:

DAVID W. SLATER
Chairman

PATRICK ROBERT
Director

Appendix 2—*Concluded*

Economic Council of Canada—*Concluded*

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1985

1. Authority and objective

The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act.

The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

The Council's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Changes in financial statement presentation

The financial statement presentation has been revised in accordance with the directive issued by the Receiver General for Canada.

Revenue, refund of previous years' expenditure, $328 (1985) and $1,760 (1984) are now shown on the statement of operations.

4. Parliamentary appropriations

	1985	1984
	$	$
Privy Council		
Vote 20	7,645,000	7,477,000
Lapsed	197,005	160,047
	7,447,995	7,316,953
Statutory contributions to employee benefit plans	807,000	747,000
Total use of appropriations	8,254,995	8,063,953

5. Reclassification of previous year figures

For comparative purposes, the 1984 figures have been reclassified to conform with the 1985 presentation.

SECTION 20

1984-85
PUBLIC ACCOUNTS

Public Works

Department
National Capital Commission

CONTENTS

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PUBLIC WORKS

Department

Objectives

ADMINISTRATION PROGRAM

—To provide central policy direction and central administrative support services for all departmental programs.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM

PROGRAM

—To provide the professional and technical services necessary to support programs of the Department of Public Works and other departments and agencies in the fields of construction and fire prevention.

CONSTRUCTION SERVICES REVOLVING FUND

—To provide construction, improvement and/or maintenance services in regard to accommodation, marine structures and land transportation projects to other federal departments and agencies, to other governments, or to private sector tenants of federal owned or leased property.

ACCOMMODATION PROGRAM

—To provide departments and agencies of the federal Government with accommodation of approved standards of quantity, quality and efficiency at the most economical cost.

MARINE PROGRAM

—To provide and maintain at the most economical cost marine facilities as required by federal programs for the development and support of industry and for water level control.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM

—To provide and maintain at the most economical cost, roads, bridges and public utility services as required by federal Government programs.

LAND MANAGEMENT AND DEVELOPMENT PROGRAM

—To manage and develop federal lands so as to combine the efficient provision of Government services with the achievement of wider social, economic and environmental objectives.

MUNICIPAL GRANTS PROGRAM

—To provide grants to taxing authorities in lieu of taxes on federal Government property.

National Capital Commission

Objective

—To develop the National Capital Region as a symbol of identity for all Canadians.

Note: The Canada Mortgage and Housing Corporation was transferred to the Department of Labour (PC 1984-3192 dated September 17, 1984).

Vote	Program		
	DEPARTMENT		
	ADMINISTRATION PROGRAM		
	Budgetary		
1	Program expenditures		$ 51,264,500
	Transfer from TB Vote 10[1]		45,982
Stat	Minister of Public Works—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	PROFESSIONAL AND TECHNICAL SERVICES PROGRAM		
	Budgetary		
5	Program expenditures, the grants listed in the Estimates and contributions		$ 51,529,000
	5c To authorize the transfer of $119,999 from Public Works Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from: Vote 15		119,999
	TB Vote 10[1]		106,964
Stat	Contributions to employee benefit plans		
Stat	Federal Court awards		
	PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND		
6c	In accordance with Section 33 of the Adjustment of Accounts Act, to increase from $150,000,000 to $300,000,000 the amount by which the aggregate of expenditures made under Section 26 of that Act may exceed the revenues referred to in that Section		
Stat	Revolving Fund authority		
	Increase in Revolving Fund authority per Vote 6c		
	Total program—Budgetary		
	ACCOMMODATION PROGRAM		
	Budgetary		
10	Operating expenditures and contribution, the provision on a recoverable basis of accommodation and related services for Canada Pension Plan and Unemployment Insurance Act, 1971 purposes, and assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa and authority to spend revenue received during the year		$ 508,917,000
	10c To authorize the transfer of $12,846,999 from Public Works Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from: Vote 15		12,846,999
	TB Vote 10[1]		76,446
15	Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister; and payments to Crown corporations for solar heating equipment purchases		$ 151,147,000
	Less transfer to: Vote 5	$ 119,999	
	Vote 10	12,846,999	
	Vote 65	3,500,000	
	Vote 85	49,999	
			16,516,997
20	Payments to Canada Museums Construction Corporation Inc. in respect to operating and capital expenditures for the construction of the National Gallery of Canada and the National Museum of Man		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
Stat	Federal Court awards		
	Total program—Budgetary		
	MARINE PROGRAM		
	Budgetary		
25	Operating expenditures and contributions		$ 13,533,000
	Transfer from TB Vote 10[1]		2,618
30	Capital expenditures including expenditures on works on other than federal property		$ 8,194,000
	30b		5,709,000
Stat	Dry docks subsidy—Canadian Vickers, Montreal (Dry Docks Subsidies Act)		
Stat	Contributions to employee benefit plans		
	Use of appropriations not required for the current year		
	Total program—Budgetary		
	TRANSPORTATION AND OTHER ENGINEERING PROGRAM		
	Budgetary		
35	Operating expenditures including authority to make advances in amounts not exceeding in the aggregate the amount of the operating expenses of the New Westminster Bridge		$ 25,987,000
	Transfer from TB Vote 5[1]		43,000
40	Capital expenditures including expenditures on works on other than federal property		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		

Appropriations Current year Authorities in Estimates	 Authorized changes	 Total	 Brought forward	 Grand total	Used in the current year	Balances Lapsed (overexpended)	 Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
51,310,482		51,310,482		51,310,482	49,232,907	2,077,575		47,334,614
40,500	(7,768)	32,732		32,732	32,732			40,975
5,377,000	820,000	6,197,000		6,197,000	6,197,000			6,024,534
56,727,982	*812,232*	*57,540,214*		*57,540,214*	*55,462,639*	*2,077,575*		*53,400,123*
51,755,964		51,755,964		51,755,964	50,561,618	1,194,346		49,299,467
5,215,000	795,000	6,010,000		6,010,000	6,010,000			5,826,769
	324,178	324,178		324,178	324,178			
56,970,964	*1,119,178*	*58,090,142*		*58,090,142*	*56,895,796*	*1,194,346*		*55,126,236*
1		1		1		1		
			144,944,467	144,944,467				
	150,000,000	150,000,000		150,000,000				
1	*150,000,000*	*150,000,001*	*144,944,467*	*294,944,468*	*4,142,065*	*1*	*290,802,402*	*1,505,626*
56,970,965	*151,119,178*	*208,090,143*	*144,944,467*	*353,034,610*	*61,037,861*	*1,194,347*	*290,802,402*	*56,631,862*
521,840,446		521,840,446		521,840,446	505,783,653	16,056,793		431,458,085
134,630,003		134,630,003		134,630,003	124,824,395	9,805,608		111,266,977
62,000,000		62,000,000		62,000,000	31,495,000	30,505,000		10,776,000
19,757,000	3,011,000	22,768,000		22,768,000	22,768,000			20,231,790
	93,206	93,206		93,206	93,206			439,624
	11,253	11,253		11,253	11,253			7,916
738,227,449	*3,115,459*	*741,342,908*		*741,342,908*	*684,975,507*	*56,367,401*		*574,180,392*
13,535,618		13,535,618		13,535,618	12,590,770	944,848		18,182,770
13,903,000		13,903,000		13,903,000	13,461,381	441,619		
180,000		180,000		180,000	180,000			180,000
987,000	151,000	1,138,000		1,138,000	1,138,000			1,055,000
								167,054
28,605,618	*151,000*	*28,756,618*		*28,756,618*	*27,370,151*	*1,386,467*		*19,584,824*
26,030,000		26,030,000		26,030,000	25,949,016	80,984		25,189,809
55,647,000		55,647,000		55,647,000	45,905,681	9,741,319		42,248,129
462,000	71,000	533,000		533,000	533,000			377,000
82,139,000	*71,000*	*82,210,000*		*82,210,000*	*72,387,697*	*9,822,303*		*67,814,938*

Use of Appropriations—*Concluded*

Vote	Program	
	LAND MANAGEMENT AND DEVELOPMENT PROGRAM	
	Budgetary	
45	Operating expenditures	
50	Capital expenditures	$ 5,316,000
	50b	1,500,000
55	Contributions	$ 13,783,000
	55b	3,622,000
60	Payments to Canada Lands Company (Mirabel) Limited for operating and capital expenditures	
65	Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc. for operating and capital expenditures	$ 10,688,000
	65b To authorize the transfer of $3,500,000 from Public Works Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote and to provide a further amount of	11,328,600
	65c	2,054,970
	Transfer from Vote 15	3,500,000
70	Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited for operating and capital expenditures	$ 15,900,000
	70b	15,714,000
75	Payments to Canada Harbour Place Corporation for operating and capital expenditures	$ 2,900,000
	75b	40,148,000
	75c	5,052,000
80	Payments to Harbourfront Corporation for operating and capital expenditures and authority to spend revenues received during the year in respect of Toronto Harbourfront properties owned by Her Majesty	$ 16,228,000
	80b	4,597,000
	80c	800,000
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	MUNICIPAL GRANTS PROGRAM	
	Budgetary	
85	Operating expenditures	$ 1,813,000
	85c To authorize the transfer of $49,999 from Public Works Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote	1
	Transfer from Vote 15	49,999
90	Grants to municipalities in accordance with the Municipal Grants Act in respect of taxation years ending on or before December 31, 1979; and (a) subject to terms and conditions approved by the Governor in Council, grants to municipalities in lieu of development and redevelopment taxes of general application that are imposed or levied by a municipality for financing the capital cost of services, where a benefit is derived by federal property; (b) grants to provinces, to be calculated in the same manner as grants to municipalities under the Municipal Grants Act, in respect of federal property situated therein, where a real estate tax has been imposed or levied on property by a province for a taxation year ending on or before December 31, 1979 to finance services that are ordinarily provided throughout Canada by municipalities; and (c) to authorize payments in respect of certain property prescribed as federal property for the 1974, 1975, 1976, 1977, 1978 and 1979 tax years of municipalities	
Stat	Grants to municipalities and other taxing authorities pursuant to the Municipal Grants Act, 1980	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Subtotal—Budgetary	
	NATIONAL CAPITAL COMMISSION	
	Budgetary	
105	Payment to the National Capital Commission for operating expenditures	$ 49,123,000
	Transfer from TB Vote 10(1)	187,935
110	Payment to the National Capital Commission for capital expenditures and for contributions to local municipalities and other authorities in respect of the cost of projects of those municipalities or authorities	
115	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region	
	Total program—Budgetary	
	Non-budgetary	
L120	Loans to the National Capital Commission in accordance with Section 16 of the National Capital Act for the purpose of acquiring property in the National Capital Region. (Gross)	
	Total—Budgetary	
	Non-budgetary	

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(1) Treasury Board Vote 5 Government contingencies.
Treasury Board Vote 10 employment initiatives.

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
7,258,000		7,258,000		7,258,000	5,883,248	1,374,752		35,046,367
6,816,000		6,816,000		6,816,000	4,614,553	2,201,447		
17,405,000		17,405,000		17,405,000	13,839,359	3,565,641		17,312,084
9,680,000		9,680,000		9,680,000	8,100,011	1,579,989		11,227,805
27,571,570		27,571,570		27,571,570	26,986,570	585,000		32,535,488
31,614,000		31,614,000		31,614,000	31,609,000	5,000		12,641,782
48,100,000		48,100,000		48,100,000	48,100,000			20,935,000
21,625,000		21,625,000		21,625,000	20,912,000	713,000		12,892,261
327,000	50,000	377,000		377,000	377,000			345,000
	133,296	133,296		133,296	133,296			
170,396,570	*183,296*	*170,579,866*		*170,579,866*	*160,555,037*	*10,024,829*		*142,935,787*
1,863,000		1,863,000		1,863,000	1,644,396	218,604		1,941,951
1,000,000		1,000,000		1,000,000	311,797	688,203		249,046
257,500,000	14,526,245	272,026,245		272,026,245	272,026,245			230,818,199
189,000	29,000	218,000		218,000	218,000			181,000
260,552,000	*14,555,245*	*275,107,245*		*275,107,245*	*274,200,438*	*906,807*		*233,190,196*
1,393,619,584	170,007,410	1,563,626,994	144,944,467	1,708,571,461	1,335,989,330	81,779,729	290,802,402	1,147,738,122
49,310,935		49,310,935		49,310,935	49,256,935	54,000		43,637,245
45,918,000		45,918,000		45,918,000	37,525,000	8,393,000		33,529,000
10,273,000		10,273,000		10,273,000	10,273,000			9,384,000
105,501,935		*105,501,935*		*105,501,935*	*97,054,935*	*8,447,000*		*86,550,245*
2,300,000		*2,300,000*		*2,300,000*		*2,300,000*		
1,499,121,519 2,300,000	170,007,410	1,669,128,929 2,300,000	144,944,467	1,814,073,396 2,300,000	1,433,044,265	90,226,729 2,300,000	290,802,402	1,234,288,367

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION	1984-85	55,463	96	7,402	1,347	64,116
	1983-84	53,400	106	7,749	1,174	62,217
PROFESSIONAL AND TECHNICAL SERVICES	1984-85	56,896	397	5,361	975	62,835
	1983-84	55,126	750	4,937	756	60,069
PROFESSIONAL AND TECHNICAL SERVICES—CONSTRUCTION SERVICES REVOLVING FUND	1984-85	4,142				4,142
	1983-84	1,506				1,506
ACCOMMODATION	1984-85	684,975	37,314	6,761	6,438	660,860
	1983-84	574,180	33,802	6,879	5,609	552,866
MARINE	1984-85	27,370	1,702		292	25,960
	1983-84	19,585	1,358		254	18,481
TRANSPORTATION AND OTHER ENGINEERING	1984-85	72,388	503		152	72,037
	1983-84	67,815	881		102	67,036
LAND MANAGEMENT AND DEVELOPMENT	1984-85	160,555	19,972	433	92	141,108
	1983-84	142,936	13,618	445	83	129,846
MUNICIPAL GRANTS	1984-85	274,200	24,541	225	48	249,932
	1983-84	233,190	24,053	223	42	209,402
	1984-85	1,335,989	84,525	20,182	9,344	1,280,990
	1983-84	1,147,738	74,568	20,233	8,020	1,101,423
NATIONAL CAPITAL COMMISSION	1984-85	97,055	2,091			94,964
	1983-84	86,550	2,177			84,373
Total	1984-85	1,433,044	86,616	20,182	9,344	1,375,954
	1983-84	1,234,288	76,745	20,233	8,020	1,185,796

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Executive offices	2,712	2,588	37	98			2,749	2,686
Administrative services	48,465	46,236	129	344			48,594	46,580
Contributions to employee benefit plans	6,197	6,197					6,197	6,197
	57,374	55,021	166	442			57,540	55,463
Less: receipts credited to revenue		96						96
Add: accommodation provided without charge by this department	7,402	7,402					7,402	7,402
other services provided without charge by other departments	1,347	1,347					1,347	1,347
Total cost of program	66,123	63,674	166	442			66,289	64,116
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM								
Architectural, engineering and technical services	48,623	46,670	190	1,005	72	72	48,885	47,747
Fire prevention and protection services	3,143	3,014	17	90	35	35	3,195	3,139
Contributions to employee benefit plans	6,010	6,010					6,010	6,010
	57,776	55,694	207	1,095	107	107	58,090	56,896
Less: receipts credited to revenue		397						397
Add: accommodation provided without charge by this department	5,361	5,361					5,361	5,361
other services provided without charge by other departments	975	975					975	975
	64,112	*61,633*	*207*	*1,095*	*107*	*107*	*64,426*	*62,835*
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND								
Federal projects	491,878	211,254	419,446	419,446	29	29	911,353	630,729
Non-federal projects	17,852	7,674					17,852	7,674
	509,730	218,928	419,446	419,446	29	29	929,205	638,403
Less: receipts credited to the Fund	634,261	634,261					634,261	634,261
	(124,531)	*(415,333)*	*419,446*	*419,446*	*29*	*29*	*294,944*	*4,142*
Total cost of program	(60,419)	(353,700)	419,653	420,541	136	136	359,370	66,977
ACCOMMODATION PROGRAM								
DEPARTMENT								
General purpose buildings	502,988	486,306	79,135	73,372	82	24	582,205	559,702
Single purpose buildings	270,802	261,820	54,337	50,379			325,139	312,199
Program management	58,421	56,483	1,158	1,073			59,579	57,556
Contributions to employee benefit plans	22,768	22,768					22,768	22,768
	854,979	827,377	134,630	124,824	82	24	989,691	952,225
CROWN CORPORATION								
Canada Museums construction	62,000	31,495					62,000	31,495
	916,979	858,872	134,630	124,824	82	24	1,051,691	983,720
Less: revenues credited to the vote	310,348	298,745					310,348	298,745
	606,631	560,127	134,630	124,824	82	24	741,343	684,975
Less: receipts credited to revenue	27,764	37,314					27,764	37,314
Add: accommodation provided without charge by this department	6,761	6,761					6,761	6,761
other services provided without charge by other departments	6,438	6,438					6,438	6,438
Total cost of program	592,066	536,012	134,630	124,824	82	24	726,778	660,860
MARINE PROGRAM								
Industry support	12,104	12,054	12,468	11,274	230	230	24,802	23,558
Water level control	1,382	1,377	1,435	1,297			2,817	2,674
Contributions to employee benefit plans	1,138	1,138					1,138	1,138
	14,624	14,569	13,903	12,571	230	230	28,757	27,370
Less: receipts credited to revenue	2,132	1,702					2,132	1,702
Add: other services provided without charge by other departments	292	292					292	292
Total cost of program	12,784	13,159	13,903	12,571	230	230	26,917	25,960

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
TRANSPORTATION AND OTHER ENGINEERING PROGRAM								
Transportation facilities	26,030	31,496	55,647	40,359			81,677	71,855
Contributions to employee benefit plans	533	533					533	533
	26,563	32,029	55,647	40,359			82,210	72,388
Less: receipts credited to revenue	1,656	503					1,656	503
Add: other services provided without charge by other departments	152	152					152	152
Total cost of program	25,059	31,678	55,647	40,359			80,706	72,037
LAND MANAGEMENT AND DEVELOPMENT PROGRAM								
DEPARTMENT—Land management and development	7,391	7,961	6,816	2,670	17,405	13,839	31,612	24,470
CROWN CORPORATIONS—Redevelopment of Mirabel and port properties	138,591	135,708					138,591	135,708
Contributions to employee benefit plans	377	377					377	377
	146,359	144,046	6,816	2,670	17,405	13,839	170,580	160,555
Less: receipts credited to revenue	24,019	19,972					24,019	19,972
Add: accommodation provided without charge by this department	433	433					433	433
other services provided without charge by other departments	92	92					92	92
Total cost of program	122,865	124,599	6,816	2,670	17,405	13,839	147,086	141,108
MUNICIPAL GRANTS PROGRAM								
Administration	1,826	1,641	37	3	1,000	312	2,863	1,956
Grants to municipalities and other taxing authorities					272,026	272,026	272,026	272,026
Contributions to employee benefit plans	218	218					218	218
	2,044	1,859	37	3	273,026	272,338	275,107	274,200
Less: receipts credited to revenue	17,000	24,541					17,000	24,541
Add: accommodation provided without charge by this department	225	225					225	225
other services provided without charge by other departments	48	48					48	48
Total cost of program	(14,683)	(22,409)	37	3	273,026	272,338	258,380	249,932
NATIONAL CAPITAL COMMISSION								
Policy development	2,146	2,146					2,146	2,146
Land development	43,089	38,301					43,089	38,301
Transportation	18,274	18,274					18,274	18,274
Services and utilities	250	250					250	250
Recreation and culture	32,439	28,834					32,439	28,834
Administration and finance	17,549	17,495					17,549	17,495
	113,747	105,300					113,747	105,300
Less: revenues of the Commission*	8,245	8,245					8,245	8,245
	105,502	97,055					105,502	97,055
Less: receipts credited to revenue		2,091						2,091
Total cost of program	105,502	94,964					105,502	94,964

* Credited to Standard Object 12.

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM			
Grants			
Fire prevention and protection services			
Canadian Joint Fire Prevention Publicity Committee	10	10	10
Canadian Association of Fire Chiefs	25	25	25
	35	*35*	*35*
Contributions			
Architectural, engineering and technical services			
Construction Management Development Institute	60	60	46
Canadian Standards Association	12	12	12
Expenditures not required for the current year			25
	72	*72*	*83*
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND			
Contributions			
Marine remedial works	*29*	*29*	*46*
	136	***136***	***164***
ACCOMMODATION PROGRAM			
Contribution			
General purpose buildings			
New Employment Expansion and Development (NEED) Program	***82***	***24***	
MARINE PROGRAM			
Grant			
Industry support			
Dry docks subsidy to Canadian Vickers, Montreal	*180*	*180*	*180*
Contributions			
Industry support			
Contribution to the Council of Forest Industries for the purpose of a debris abatement program on the Fraser River	*50*	*50*	
	230	***230***	***180***
LAND MANAGEMENT AND DEVELOPMENT PROGRAM			
Contributions			
Land management and development			
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	17,405	13,839	17,203
Expenditures not required for the current year			189
	17,405	***13,839***	***17,392***
MUNICIPAL GRANTS PROGRAM			
Grants			
Grants to municipalities in accordance with the Municipal Grants Act	1,000	312	249
Grants to municipalities and other taxing authorities	272,026	272,026	230,818
	273,026	***272,338***	***231,067***
Total	290,879	286,567	248,803

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Administration Program	Professional and Technical Services		Accommodation Program	Marine Program
		Program	Construction Services Revolving Fund		
(1) Salaries and wages	41,437 **39,550** *37,986*	40,217 **39,769** *38,956*	26,420 **26,420** *23,662*	152,051 **146,019** *140,646*	7,595 **6,914** *7,136*
(1) Other personnel costs	6,371 **6,494** *6,298*	6,222 **6,027** *6,161*	668 **668** *479*	26,294 **25,648** *22,875*	1,689 **1,506** *1,465*
(2) Transportation and communications	2,945 **2,698** *2,952*	2,853 **2,694** *2,630*	8,152 **8,152** *6,675*	8,444 **10,100** *9,299*	352 **439** *326*
(3) Information	172 **482** *459*	38 **235** *193*	2,322 **2,322** *1,330*	868 **2,217** *1,590*	13 **17** *16*
(4) Professional and special services	4,045 **3,610** *2,762*	6,529 **5,248** *3,766*	64,136 **64,136** *53,010*	80,537 **82,334** *74,266*	971 **1,087** *1,208*
(5) Rentals	894 **596** *550*	397 **310** *303*	1,446 **1,446** *1,568*	379,727 **379,564** *323,409*	162 **130** *155*
(6) Purchased repair and upkeep	235 **366** *438*	473 **378** *250*	93,377 **93,376** *83,764*	109,317 **74,368** *62,680*	3,050 **1,938** *2,826*
(7) Utilities, materials and supplies	1,254 **1,218** *1,149*	1,031 **1,022** *856*	10,900 **10,900** *8,106*	121,247 **127,788** *118,134*	2,557 **2,529** *2,527*
(8) Construction and acquisition of land, buildings and works		**394** *382*	406,857 **406,857** *289,402*	97,712 **88,303** *76,808*	3,498 **7,421** *3,329*
(9) Construction and acquisition of machinery and equipment	166 **442** *800*	207 **701** *1,488*	12,589 **12,589** *4,049*	10,852 **14,577** *9,269*	8,589 **5,150** *329*
(10) Grants, contributions and other transfer payments		107 **107** *118*	29 **29** *46*	82 **24**	230 **230** *180*
(12) All other expenditures	21 **7** *6*	16 **11** *23*	302,309 **11,508** *2,611*	64,560 **32,778** *13,110*	51 **9** *88*
(1-12) Total	57,540 **55,463** *53,400*	58,090 **56,896** *55,126*	929,205 **638,403** *474,702*	1,051,691 **983,720** *852,086*	28,757 **27,370** *19,585*
(13) *Less:* revenues credited to the vote			634,261 **634,261** *473,196*	310,348 **298,745** *277,906*	
Total net expenditures	57,540 **55,463** *53,400*	58,090 **56,896** *55,126*	294,944 **4,142** *1,506*	741,343 **684,975** *574,180*	28,757 **27,370** *19,585*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Transportation and Other Engineering Program	Land Management and Development Program	Municipal Grants Program	Subtotal	National Capital Commission	Total
3,599 **3,559** *3,429*	2,515 **2,289** *2,415*	1,456 **1,345** *1,331*	275,290 **265,865** *255,561*		275,290 **265,865** *255,561*
544 **829** *572*	478 **387** *360*	226 **219** *205*	42,492 **41,778** *38,415*		42,492 **41,778** *38,415*
703 **650** *577*	186 **163** *166*	257 **205** *418*	23,892 **25,101** *23,043*		23,892 **25,101** *23,043*
55 **88** *80*	36 **204** *102*	10 **5** *34*	3,514 **5,570** *3,804*		3,514 **5,570** *3,804*
1,495 **2,083** *2,793*	2,160 **1,996** *2,165*	74 **49** *81*	159,947 **160,543** *140,051*		159,947 **160,543** *140,051*
351 **256** *235*	34 **20** *9*	**8** *1*	383,011 **382,330** *326,230*		383,011 **382,330** *326,230*
23,151 **22,416** *21,834*	2,043 **2,527** *2,819*	**1** *1*	231,646 **195,370** *174,612*		231,646 **195,370** *174,612*
1,494 **2,143** *1,596*	758 **361** *354*	21 **27** *36*	139,262 **145,988** *132,758*		139,262 **145,988** *132,758*
50,301 **39,889** *36,418*	5,828 **2,670** *26,666*		564,196 **545,534** *433,005*		564,196 **545,534** *433,005*
491 **470** *262*	100 **138** *13*	37 **3** *16*	33,031 **34,070** *16,226*		33,031 **34,070** *16,226*
	17,405 **13,839** *17,392*	273,026 **272,338** *231,067*	290,879 **286,567** *248,803*		290,879 **286,567** *248,803*
26 **5** *19*	139,037 **135,961** *90,475*		506,020 **180,279** *106,332*	105,502 **97,055** *86,550*	611,522 **277,334** *192,882*
82,210 **72,388** *67,815*	170,580 **160,555** *142,936*	275,107 **274,200** *233,190*	2,653,180 **2,268,995** *1,898,840*	105,502 **97,055** *86,550*	2,758,682 **2,366,050** *1,985,390*
			944,609 **933,006** *751,102*		944,609 **933,006** *751,102*
82,210 **72,388** *67,815*	170,580 **160,555** *142,936*	275,107 **274,200** *233,190*	1,708,571 **1,335,989** *1,147,738*	105,502 **97,055** *86,550*	1,814,073 **1,433,044** *1,234,288*

Revenue

	1984-85	1983-84
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Return on investments	23,529,060	22,410,218
Refunds of previous years' expenditure	7,970,120	6,692,200
Services and service fees	4,906,432	4,403,119
Privileges, licences and permits	158,629	11,602
Proceeds from sales	21,083,168	13,871,152
Other non-tax revenue	26,877,100	27,180,014
Total	84,524,509	74,568,305

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Miscellaneous—		
Burgeo Leasing Limited—Interest	20,723	
Eurocan Pulp and Paper Co. Ltd—Interest	116,865	
		137,588
Other accounts—		
Canada Lands Company—Mirabel—Interest	879,593	
Electrical Reduction Company Ltd—Interest	109,854	
Gulf Oil Canada Ltd—Interest	325,321	
Town of Mount Pearl	3,997	
Rent from properties	3,682,341	
Rent of Crown-owned buildings	15,200,024	
Rent of Crown-owned public housing	2,930,093	
Sundry	260,249	
		23,391,472
		23,529,060

Region	Source of revenue	Reason for recovery	Amount	Total
			$	$
Refunds of previous years' expenditure:				
HQ	Canada Lands Company	Overpayment	24,721	
	Canada Mortgage and Housing Corporation	Overpayment	112,264	
	Payables at Year End	Adjustment to prior year's expenditure	2,467,171	
	Sundry		61,378	
Atlantic	Bluebeard Investments	Overpayment	9,900	
	Demcon Construction	Overpayment	8,465	
	Elmdale Landscaping	Payables at Year End—Overpayment	44,880	
	Erco Industries	Annual loan payment	142,697	
	Gulf Canada	Annual loan payment	178,878	
	Payables at Year End	Adjustment to prior year's expenditure	260,153	
	Sundry		69,241	
	Town of Mount Pearl	Annual loan payment	10,950	
Quebec	AETNA (Venlow Ltd)	Reimbursement for damages	5,000	
	Belcourt Construction	Lease recovery clauses	15,526	
	Canada Lands Company (Mirabel) Limited	Reimbursement of previous year's expenditure	6,400	
	Construction Libra	Reimbursement of escalating clauses	34,183	
	Coronets Development	Lease recovery clauses	9,554	
	Gestion Place Victoria	Lease recovery clauses	40,732	
	Gold Castle Holdings	Tax reimbursement	5,379	
	Granby Motor Sales	Tax reimbursement	5,013	
	Boris Lencovitz	Lease recovery clauses	7,077	
	Mille-Îles School Board	Revised calculation of subsidy	5,261	
	Mirabel Poste	1983 operations adjustment	6,101	
	Québec Société Immobilière	Tax reimbursement	10,814	
	Payables at Year End	Adjustment to prior year's expenditure	215,287	
	Realty Corporation	Reimbursement of escalation clauses	39,276	
	Société Immobilière Trans-Québec	Reimbursement of escalation clauses	23,749	
	Sundry		167,743	
	Ville de Montréal	Reimbursement of water taxes following installation	56,667	
	Ville de Sept-Îles	Revised calculation of subsidy	6,741	
	Ville St-Laurent	Non-payable tax reimbursement	14,985	

Revenue—*Continued*

Region	Source of revenue	Reason for recovery	Amount	Total
			$	$
Capital	Bell Canada	Operating and maintenance costs 1981	66,665	
		Operating and maintenance costs 1982-83	145,611	
		Operating and maintenance costs 1983-84	173,479	
	Cadillac Fairview	Common area costs reimbursement for Place du Centre 1983-84	38,048	
	Canadian Press	Operating and maintenance costs 1983-84	12,883	
	Forintek Canada Corporation	Operating and maintenance costs 1983-84	55,442	
	Glenview Management Ltd	De-escalating 1981-82—Chomley Bldg.	32,817	
	Laurentian Realties	Operating and maintenance costs 1982-83	54,746	
	Payables at Year End	Adjustment to prior year's expenditure	1,721,525	
	Sundry		151,194	
Ontario	Manulife	Recovery of prior year's expenditure	5,289	
	Olympia and York	Recovery of prior year's expenditure	21,014	
	Payables at Year End	Adjustment to prior year's expenditure	214,848	
	Region of Peel	Water refund	5,228	
	Sundry		18,708	
Western	Adnco Holdings Ltd	Recovery of 1983-84 expenditures	41,978	
	Assiniboine Credit Union Limited	Recovery of operating expenditures	7,500	
	Borden Brokers Ltd	Recovery for portionate share of operating maintenance costs as per lease agreement	8,686	
	Canada Post Corporation	Recovery costs incurred in the National Signage Program, April 1, 1983 to March 31, 1984	91,000	
	Indian Affairs and Northern Development	Recovery for cash of operations and maintenance	17,787	
	Payables at Year End	Adjustment to prior year's expenditure	292,933	
	Sundry		39,278	
Pacific	Burlington Northern Railway	Recovery of previous year's expenditure—New Westminster Bridge	18,948	
	Cadillac Fairview	Refund of operating and maintenance accounts	24,310	
	Canadian National Railways	Recovery of previous year's expenditure—New Westminster Bridge	331,037	
	Supply and Services	Refund of previous year's expenditure	9,367	
	Dominion Management	Refund of operating and maintenance costs	15,711	
	Fraser River Pile Driving	Labour dispute	8,844	
	Glenmont Holdings	Over estimated Payables at Year End—Previous years operating and maintenance costs	5,274	
	Marathon Realty	Over estimated Payables at Year End—Previous years operating and maintenance costs	10,536	
	Payables at Year End	Adjustment to prior year's expenditure	128,666	
	Sundry		4,140	
	Sutter Hill Development	Over estimated Payables at Year End—Previous years operating and maintenance costs	9,458	
	Yukon Territorial Government	Cancel Payables at Year End	120,984	
				7,970,120
Services and service fees:				
	Earnings of dry docks—			
	Champlain graving dock—Lauzon, Que		335,230	
	Lorne graving dock—Lauzon, Que		96,981	
	Selkirk repair slip—Manitoba		5,452	
	Esquimalt graving dock—BC		719,842	
	Earnings of dredges and marine vessels		460	
	Earnings—New Westminster Railway Bridge		927,003	
	Tenant service fees		381,004	
	Tenant service fees—Trade shops		47,600	
	Crown-leased housing rental		591,708	
	Crown-leased public building rental		1,801,152	
				4,906,432
Privileges, licences and permits:				
	Rental from water lots		11,833	
	Ferry privileges		146,796	
				158,629
Proceeds from sales:				
	Sale of energy		16,194,094	
	Sale of real estate		4,539,612	
	Industrial sales		349,462	
				21,083,168

Revenue—*Concluded*

Region	Source of revenue	Reason for recovery	Amount	Total
			$	$
Other non-tax revenue:				
HQ	Department of National Defence	Updating microfiche system	25,800	
	Transport Canada	Grants in lieu of taxes	24,501,192	
	Sundry		16,236	
Atlantic	Sundry		754,495	
Quebec	Sundry		35,045	
Capital	CD Howe Building	Realty taxes	616,650	
		Operating and maintenance	391,454	
	Conference Centre	Operating and maintenance	27,240	
	Federal Study Centre	Expenses interest	80,602	
	Forintek Canada Corporation	Operating and maintenance	133,632	
	Sundry		94,949	
Ontario	Sundry		73,725	
Western	Sundry		44,121	
Pacific	Metro parking	Parking revenues	46,464	
	Sundry		35,495	
				26,877,100

	1984-85	1983-84
	$	$
NATIONAL CAPITAL COMMISSION		
Summary		
Non-Tax Revenue—		
Return on investments	2,091,213	2,176,905

	1984-85
	$
Details	
Non-Tax Revenue—	
Return on investments:	
Loans, investments and advances—	
Crown corporations—	
Other—	
National Capital Commission—	
Interest	2,091,213

Appendix

Construction Services Revolving Fund

MANAGEMENT REPORT

The financial statements of the Construction Services Revolving Fund have been prepared in accordance with Treasury Board policy and the reporting requirements of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these statements rests with the management of the Fund.

These financial statements were prepared with objective data and in conformity to the "consistency" principle. The management of the Fund is effected through the maintenance of accounts which provide a centralized record of the Fund's transactions. It is further managed and controlled through procedure manuals, instructions and directives. Transactions are executed in accordance with the regulations contained in the Guide on Financial Administration and the Financial Administration Act in order to maintain accountability and exercise internal control.

The transactions of the Fund have been subjected to audit by the Office of the Auditor General as part of the review of internal control and the examination of the books, records and financial statements of the Department.

Approved by:

H. G. RICHARDS
Director General, Finance
(Senior full-time financial officer)

J. B. SWAYNE
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

August 15, 1985

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1985 (in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Working capital change		(16,062)		51,128
Other item		20,204		(49,622)
Authority used		4,142		1,506

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Accounts receivable		
Federal Government	221,485,148	161,835,582
Outside parties	1,517,968	5,748,176
	223,003,116	167,583,758

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	14,429,426	556,349
Outside parties	125,224,977	67,617,170
	139,654,403	68,173,519
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	83,386,913	99,448,439
Accumulated deficit	(38,200)	(38,200)
	83,348,713	99,410,239
	223,003,116	167,583,758

The accompanying notes are an integral part of the financial statements.

Appendix—*Continued*

Construction Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Payments and charges	643,421,724	478,213,784
Recoveries	643,421,724	478,213,784
Net profit for the year		

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year	38,200	38,200
Net income for the year		
Balance, end of year	38,200	38,200

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of working capital		
(Decrease) increase in the accumulated net charge against the Fund's authority	(16,061,526)	51,127,489
(Decrease) increase in working capital	(16,061,526)	51,127,489
Working capital, beginning of year	99,410,239	48,282,750
Working capital, end of year	83,348,713	99,410,239
Changes in working capital components:		
Increase in accounts receivable	55,419,358	69,917,612
(Increase) in accounts payable	(71,480,884)	(18,790,123)
	(16,061,526)	51,127,489

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1985

	1985	1984
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	83,386,913	99,448,439
Add: PAYE charges against the appropriation account after March 31	139,654,403	68,173,519
Less: amounts credited to the appropriation account after March 31	213,843,718	162,566,425
Net authority used, end of year	9,197,598	5,055,533
Authority limit	300,000,000	150,000,000
Unused authority carried forward	290,802,402	144,944,467

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1985

1. Purpose and authority

The Construction Services Working Capital Advance was replaced by the Construction Services Revolving Fund as at April 1, 1980. The purpose of the Fund is to provide, on a cost recovery basis, interim financing and financial control, construction supervision, and other related services, on federal and non-federal projects undertaken on behalf of federal departments and agencies, other governments, or private sector tenants of federal property.

The Adjustment of Accounts Act (Bill C-22) authorized the operation of the Construction Services Revolving Fund in the current and subsequent years with a statutory authority limit of $55 million.

In accordance with Section 33 of the Adjustment of Accounts Act and through the 1983-84 supplementary estimates B, the Construction Services Revolving Fund was amended to include charges to be made to Public Works departmental programs and to increase the financial authority from $55 million to $150 million.

In the 1984-85 supplementary estimates C, the Construction Services Revolving Fund drawdown authority was increased from $150 million to $300 million.

2. Significant accounting policies and practices

The Construction Services Revolving Fund provides construction services on a cost recovery basis. The recoveries are always equal to the expenses; hence no profit is realized.

Appendix—*Continued*

Construction Services Revolving Fund—*Continued*

SUPPLEMENTARY INFORMATION TO THE STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

Names of clients	Payments, charges and recoveries
	$
Advisory Council on the Status of Women	46,449
Agriculture	38,514,327
Atomic Energy Control Board	4,526
Atomic Energy of Canada Limited	10,268
Auditor General	61,029
Bell Canada	3,585
Bureau of Pensions Advocates	(6,218)
Canada Employment and Immigration Commission	3,979,145
Canada Employment and Immigration Commission—Summer Students Program	1,278
Canada Labour Relations Board	11,193
Canada Mortgage and Housing Corporation	216,322
Canada Ports Corporation	44,174
Canada Post Corporation	23,161,431
Canadian Broadcasting Corporation	114,001
Canadian Dairy Commission	6,260
Canadian Grain Commission	39,667
Canadian Human Rights Commission	19,138
Canadian Intergovernmental Conference Secretariat	31,480
Canadian International Development Agency	390,435
Canadian International Grains Institute	42,327
Canadian Library Association	2,102
Canadian National Marine	2,286,110
Canadian Radio-television and Telecommunications Commission	54,766
Canadian Sports Pool Corporation	19,997
Canadian Transport Commission	172,422
Canadian Unity Information Office	27,072
Canadian Wheat Board	1,727
Cape Breton Development Corporation	204,134
Chief Electoral Officer	25,374
Commissioner, Correctional Centre, Calgary	2,447
Commissioner, Correctional Centre, Vancouver	18,934
Commissioner for Federal Judicial Affairs	104,427
Commissioner of Official Languages	23,273
Communications	6,565,857
Consumer and Corporate Affairs	880,029
Correctional Service	86,515,257
Daycare Centre	1,680
Defence Construction (1951) Limited	12,878
Economic and Regional Development	14,260
Economic Council of Canada	48,148
Emergency Planning Canada	8,478
Energy, Mines and Resources	9,194,254
Environment	48,663,439
External Affairs	387,765
Federal Court of Canada	87,197
Finance	290,483
Fisheries and Oceans	127,675,915
Fitness and Amateur Sport	36,203
Fletcher, N.	1,207
Foreign Investment Review Agency	4,856
Forintek Canada Corporation	2,696
Great Lakes Water Quality	15,013
Grenfell Regional Health Services	7,288
Harbour Commissions	2,204,123
House of Commons	2,583,644
Immigration Appeal Board	42,331
Indian Affairs and Northern Development	30,467,368
Industry, Trade and Commerce	359,717
Insurance	101,954
Justice	238,278
Labour	257,644
Labrador East Integrated School Board	1,512
Laurentian Pilotage Authority	144,838
Le Aqueduc Central De Petits Cap.	1,096
Library of Parliament	21,626
Medical Research Council	26,662
Ministry of State for Social Development	30,506
National Arts Centre	1,304
National Battlefields Commission	4,679
National Capital Commission	10,670
National Defence	7,610,235
National Energy Board	336,696
National Film Board	274,120
National Health and Welfare	21,575,318
National Health and Welfare—1988 Olympic Winter Games	7,209,599
National Library	171,745
National Museums of Canada	1,618,064
National Parole Board	27,527
National Research Council of Canada	43,163,382
National Revenue—Customs and Excise	3,137,313
National Revenue—Taxation	1,911,770
National Sport and Recreation Centre Inc.	87,625
Natural Sciences and Engineering Research Council	32,938
Northern Canada Power Commission	816,108
Northern Transportation Company Ltd.	8,500
Northwest Territories Government	19,388
Ocean Ranger Marine Disaster	6,586
Offices of the Information and Privacy Commissioners of Canada	10,420
Ottawa-Carleton Regional Transit Commission	6,192
Ottawa Civil Service Recreation Association	4,000
Passport Office	39,980
Pichette, Jean-Claude	3,000
Prairie Farm Rehabilitation Act	66,463
Privy Council Office	242,525
Public Archives	818,003
Public Service Commission	373,821
Public Service Staff Relations Board	4,663
Public Works	82,394
Regional Industrial Expansion	1,951,316
Roman Catholic School Board, Labrador	1,454
Royal Canadian Air Force	850,104
Royal Canadian Mint	247,678
Royal Canadian Mounted Police	32,101,548
Schooner, Eleanor (Bella Coola, BC)	2,632
Science and Technology	6,043
Science Council of Canada	13,892
Secretary of State	398,751
Solicitor General	5,823,709
Statistics Canada	1,052,821
Supply and Services	1,956,547
Supreme Court of Canada	240,441
Tariff Board	2,794
Tax Court of Canada	46,977
The Senate	120,140
Transport	90,832,322
Transport—Air	7,580
Transport—Marine	177,623
Transport—Surface	1,819
Treasury Board	202,823
United States Air Force	855,000
United States Government—Shakwak	3,927,421
Veterans Affairs	1,393,715
Other	15,843,109
	634,261,091
Amounts to be recovered	9,160,633
Total	643,421,724

Appendix—*Concluded*

Construction Services Revolving Fund—*Concluded*

ANALYSIS OF AMOUNTS TO BE RECOVERED AS AT MARCH 31, 1985

Names of clients	Total
	$
Agriculture	1,937,778
Atomic Energy of Canada Limited	4,408
Bureau of Pensions Advocates	6,218
Canada Employment and Immigration Commission	523,886
Canada Lands Company Limited—Public Works	4,900
Canada Mortgage and Housing Corporation	111,096
Canada Ports Corporation	2,157
Canadian Broadcasting Corporation	63,744
Correctional Service	1,077,738
Canadian Grain Commission	34,318
Canadian International Development Agency	20,863
Canadian Library Association	2,000
Canadian National Marine	209,090
Canadian Transport Commission	(1,924)
Canadian Unity Information Office	1,039
Cape Breton Development Corporation	10,082
Chief Electoral Officer	2,152
Commissioner for Federal Judicial Affairs	(21,950)
Communications	372,802
Consumer and Corporate Affairs	7,298
Defence Construction (1951) Limited	8,889
Energy, Mines and Resources	595,653
Environment	1,794,687
External Affairs	7,719
Finance	(13,304)
Fisheries and Oceans	1,003,191
Fletcher, N.	(1,207)
Harbour Commissions	614,401
House of Commons	14,588
Indian Affairs and Northern Development	848,501
Industry, Trade and Commerce	(4,348)
Justice	22,970
Labour	1,845
Laurentian Pilotage Authority	57,334
Le Aqueduc Central De Petits Cap.	(1,096)
National Arts Council	1,400
National Defence	72,989
National Energy Board	(1,790)
National Film Board	95,685
National Health and Welfare	650,495
National Health and Welfare—1988 Olympic Winter Games	(1,239)
National Museums of Canada	(279,990)
National Parole Board	(27,098)
National Research Council of Canada	152,010
National Revenue—Customs and Excise	(4,001)
National Revenue—Taxation	(138,530)
National Sport and Recreation Centre Inc.	65,210
Northern Canada Power Commission	752,839
Northwest Territories Government	1,777
Ocean Ranger Marine Disaster	2,440
Ottawa Civil Service Pension Plan	3,800
Post Office (CPC)	10,533,446
Pelletier, Sylvine	4,682
Privy Council Office	76,609
Public Archives	(7,097)
Public Service Commission	4,642
Public Works	(259,892)
Regional Industrial Expansion	76,481
Royal Canadian Air Force	83,052
Royal Canadian Mint	(1,260)
Royal Canadian Mounted Police	423,474
Secretary of State	4,367
Solicitor General	99,211
Statistics Canada	(26,529)
Supply and Services	104,383
Tax Court of Canada	(8,127)
The Senate	30,615
Transport	265,601
Transport—Marine	(3,810)
Treasury Board	(15,551)
United States Air Force	(86,222)
United States Government—Shakwak	31,794
Veterans Affairs	(2,005)
Others	(12,830,746)
Total	9,160,633

SECTION 21

1984-85
PUBLIC ACCOUNTS

Regional Industrial Expansion

Department
Canada Development Corporation
Canada Development Investment Corporation
Canadair Financial Corporation Inc.
Cape Breton Development Corporation
Eldorado Aviation Limited
Eldorado Nuclear Limited
Federal Business Development Bank
Foreign Investment Review Agency
The de Havilland Aircraft of Canada, Limited

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REGIONAL INDUSTRIAL EXPANSION

Department

Objective

—To increase overall industrial, commercial and tourism activity in all parts of Canada and in the process reduce economic disparity across Canada.

Canada Development Corporation[1]

Objective

—To develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities open to Canadians; to operate profitably and in the best interest of all the shareholders.

Canada Development Investment Corporation[1]

Objective

—To enhance the commercial management of publicly-owned assets and to facilitate privatization.

Cape Breton Development Corporation

Objective

—To stimulate economic adjustment and expansion on Cape Breton Island while rationalizing the coal industry.

Eldorado Nuclear Limited[1]

Objective

—To look after the mining, refining and conversion of uranium fuel for the generation of electricity in Canada and other countries.

Federal Business Development Bank

Objective

—To promote and assist in the establishment and development of business enterprises, particularly small business in Canada.

Foreign Investment Review Agency

Objective

—To ensure that acquisitions of control of Canadian business enterprises and the establishment of new or unrelated businesses by non-Canadians are, or are likely to be, of significant benefit to Canada.

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(1) Transferred from the former Ministry of State for Social Development.

Note: Includes Canadair Financial Corporation Inc. (formerly Canadair Limited), Eldorado Aviation Limited and The de Havilland Aircraft of Canada, Limited which appeared under the former Ministry of State for Social Development.

Vote	Program	
	DEPARTMENT	
	Budgetary	
1	Operating expenditures	
	1b (a) To authorize the transfer of $39,681,999 from Regional Industrial Expansion Vote 10, Appropriation Act No. 2, 1984-85 for the purposes of this Vote; and	$ 203,342,600
	(b) to increase the existing provision of $230,000,000 of insurance of loans in respect of de Havilland DHC-7 and DHC-8 aircraft as provided in Industry, Trade and Commerce Vote 1e, paragraphs (b) and (c), Appropriation Act No. 4, 1981-82 by supplementing thereto $200,000,000 US	1
	Transfer from: Vote 10	
	TB Vote 10(1)	39,681,999
		415,233
5	Textile and Clothing Board—Operating expenditures	
6b	To amend Industry, Trade and Commerce Vote 6a of Appropriation Act No. 1, 1980-81, and Vote 6e of Appropriation Act No. 4, 1981-82 to substitute therein wherever the name "Canadair Limited" appears, the name "Canadair Financial Corporation Inc."	
7c	To extend the purposes of Industry, Trade and Commerce Vote 6a, Appropriation Act No. 1, 1980-81, as extended by Industry, Trade and Commerce Vote 6e, Appropriation Act No. 4, 1981-82, to authorize the Minister of Finance on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Governor in Council, to enter into agreements with the lenders to whom Canadair Financial Corporation Inc. has debt obligations guaranteed by Her Majesty pursuant to the said Votes for purposes of assuming the said debt obligations and for such purposes to issue, within the meaning of Part IV of the Financial Administration Act, the relevant securities therefor	
10	The grants listed in the Estimates, contributions, including contributions as set out in subsidiary agreements made, in accordance with such directions as the Governor in Council may prescribe, pursuant to general development agreements entered into, with the approval of the Governor in Council, between Canada and the provinces and authority to forgive payment of such portion of the amounts owing under agreements entered into between Canada and the provinces and authority to make commitments for the current fiscal year not exceeding $1,262,503,750	$ 1,010,003,000
	10b	1
		1,010,003,001
	Less: transfer to Vote 1	39,681,999
15	Payments to Canadian Patents and Development Limited	
20	Payments under the Small Business Investment Grant Act	
Stat	Minister of Regional Industrial Expansion—Salary and motor car allowance	
Stat	Liabilities under the Small Businesses Loans Act	
Stat	Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	
Stat	Contributions to employee benefit plans	
Stat	Loan insurance payments in respect of Maislin Industries Ltd	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
L25	Authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council, (a) to purchase, on behalf of Her Majesty in right of Canada, capital stock of a company in order to exercise a stock option in such company that has been taken on behalf of Her Majesty in right of Canada in connection with the provision of a loan, loan guarantee, insurance of a loan, or contribution made to the company where: (i) the stock option should be exercised in order to permit Her Majesty in right of Canada to benefit from the purchase; or (ii) the stock option should be exercised in order to protect the Crown's interest in respect of the loan made or insured, or contribution made; and (b) to authorize the sale or other disposition of any capital stock so acquired. (As previously provided in Appropriation Act No. 2, 1983-84 and Section 22 of the Financial Administration Act). (Gross)	
L30	Loans pursuant to the Industrial and Regional Development Act. (Gross)	
L97b	Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed $1,950,000 at any time. (Appropriation Act No. 1, 1970). (Net)	
Stat	Teleglobe Canada (Canadian Overseas Telecommunication Corporation Act), Section 12. At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate $4,500,000, in addition to moneys for capital purposes. (Net)	
	Use of appropriations not required for the current year	
	Total program—Non-budgetary	
	Subtotal— Budgetary	
	Non-budgetary	
	CANADA DEVELOPMENT CORPORATION	
	Non-budgetary	
Stat	The Canada Development Corporation Act.	
	Sections 36(1)(a) and 42(1). The Minister of Finance may make advances out of the Consolidated Revenue Fund for the purpose of acquiring shares of the Company, the aggregate amount that the Government of Canada may at any one time have, or be committed to invest in such shares shall not exceed $250,000,000, *plus* the amount of any shares or securities acquired under Section 39. (Net)	
	Section 37. The Minister of Finance may, with the approval of the Governor in Council, and upon such terms and conditions as the Governor in Council may prescribe, make loans to the Company and may acquire and hold securities of the Company as evidence thereof. The total of all outstanding loans shall not exceed the sum of $100,000,000. (Net)	
	Total program—Non-budgetary	

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
243,439,833		243,439,833		243,439,833	215,766,174	27,673,659		187,576,051
1,200,000		1,200,000		1,200,000	927,215	272,785		858,462
1		1		1		1		
1		1		1		1		
970,321,002		970,321,002		970,321,002	773,349,363	196,971,639		775,900,565
350,000		350,000		350,000	350,000			350,000
11,000,000		11,000,000		11,000,000	4,059,297	6,940,703		4,019,039
40,500	(30,618)	9,882		9,882	9,882			40,975
64,000,000	(35,017,840)	28,982,160		28,982,160	28,982,160			25,448,520
20,000,000	(14,060,358)	5,939,642		5,939,642	5,939,642			16,804,025
14,540,000	2,216,000	16,756,000		16,756,000	16,756,000			15,758,000
24,779,500	(523,200)	24,256,300		24,256,300	24,256,300			
	656	656		656	656			
								50,132
								740,594
1,349,670,837	*(47,415,360)*	*1,302,255,477*		*1,302,255,477*	*1,070,396,689*	*231,858,788*		*1,027,546,363*
300,000		300,000		300,000		300,000		
9,000,000		9,000,000		9,000,000	275,000	8,725,000		975,000
			1,948,436	1,948,436			1,948,436	(62,798)
			4,500,000	4,500,000			4,500,000	
								5,018,961
9,300,000		*9,300,000*	*6,448,436*	*15,748,436*	*275,000*	*9,025,000*	*6,448,436*	*5,931,163*
1,349,670,837	(47,415,360)	1,302,255,477		1,302,255,477	1,070,396,689	231,858,788		1,027,546,363
9,300,000		9,300,000	6,448,436	15,748,436	275,000	9,025,000	6,448,436	5,931,163
			250,000,000	250,000,000			250,000,000	
			100,000,000	100,000,000			100,000,000	
			350,000,000	*350,000,000*			*350,000,000*	

Use of Appropriations—*Concluded*

Vote	Program	
	CANADAIR FINANCIAL CORPORATION INC.	
	Budgetary	
56c	Payment to Canadair Financial Corporation Inc.	
	CAPE BRETON DEVELOPMENT CORPORATION	
	Budgetary	
35	Payments to the Cape Breton Development Corporation to be applied by the Corporation in payment of losses incurred in the operation and maintenance in the fiscal year 1984-85 of the coal mining and related works and undertakings acquired by the Corporation under Section 9 of the Cape Breton Development Corporation Act, including administrative expenses chargeable to the Coal Division	$ 39,389,000
	Less: transfer to Vote 40	14,475,000
40	Payments to the Cape Breton Development Corporation to be applied by the Corporation for capital expenditures, rehabilitating and developing its coal and railway operations	$ 81,360,000
	40b To authorize the transfer of $14,475,000 from Regional Industrial Expansion Vote 35 and $3,000,000 from Regional Industrial Expansion Vote 45, Appropriation Act No. 2, 1984-85 for the purposes of this Vote and to provide a further amount of	11,676,000
	Transfer from: Vote 35	14,475,000
	Vote 45	3,000,000
45	Payments to the Cape Breton Development Corporation for the purposes of Sections 22 and 23 of the Cape Breton Development Corporation Act	$ 13,615,000
	Less: transfer to Vote 40	3,000,000
	Total program—Budgetary	
	Non-budgetary	
L40a	The Cape Breton Development Corporation Act, Section 19(2). The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the Coal Division. The total amount of advances oustanding at any time, as last amended by Vote L40a, Appropriation Act No. 4, 1975, shall not exceed $25,000,000. (Net)	
	ELDORADO NUCLEAR LIMITED	
	Non-budgetary	
L107e	To extend purposes of Energy, Mines and Resources Vote L107e, Appropriation Act No. 4, 1980-81, (a) to authorize Eldorado Nuclear Limited to increase its total borrowing under paragraph (a) and (b) of said vote to an amount outstanding from time to time not to exceed the sum of $600,000,000; and (b) to provide that this authority expires on December 31, 1988. (Net)	
	FEDERAL BUSINESS DEVELOPMENT BANK	
	Budgetary	
50	Payments to the Federal Business Development Bank for the purposes of Sections 21, 22 and 23 of the Federal Business Development Bank Act	$ 23,920,000
	50c	2,582,000
Stat	Payments to the Federal Business Development Bank pursuant to Sections 28 and 31 of the Federal Business Development Bank Act, as amended Capital paid in, under authroity of Section 28. The paid-in capital of the Corporation, after considering the amount of $79,000,000 paid to the Bank of Canada pursuant to Section 52, shall not exceed $475,000,000. (Gross).	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Federal Business Development Bank Act, as amended. Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of Section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed $3.2 billion. (Net)	
	FOREIGN INVESTMENT REVIEW AGENCY	
	Budgetary	
55	Program expenditures and contributions	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED	
	Budgetary	
58c	Payment to The de Havilland Aircraft of Canada, Limited as equity	
	Total—Budgetary	
	Non-budgetary	

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[1] Treasury Board Vote 10 employment initiatives.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
300,000,000		*300,000,000*		*300,000,000*	*300,000,000*			*550,000,000*
24,914,000		24,914,000		24,914,000	10,032,963	14,881,037		83,325,270
110,511,000		110,511,000		110,511,000	86,924,793	23,586,207		16,098,442
10,615,000		10,615,000		10,615,000	10,615,000			10,770,000
146,040,000		*146,040,000*		*146,040,000*	*107,572,756*	*38,467,244*		*110,193,712*
			13,631,712	*13,631,712*	*2,073,956*		*11,557,756*	*11,368,288*
			24,433,697	*24,433,697*			*24,433,697*	
26,502,000		26,502,000		26,502,000	24,107,981	2,394,019		21,282,391
28,000,000	(28,000,000)		104,400,000	104,400,000	7,000,000		97,400,000	56,600,000
54,502,000	*(28,000,000)*	*26,502,000*	*104,400,000*	*130,902,000*	*31,107,981*	*2,394,019*	*97,400,000*	*77,882,391*
	(80,243,831)	*(80,243,831)*	*965,072,064*	*884,828,233*	*(157,000,000)*		*1,041,828,233*	*(172,000,000)*
6,283,000		6,283,000		6,283,000	5,992,612	290,388		5,679,333
682,000	104,000	786,000		786,000	786,000			729,000
6,965,000	*104,000*	*7,069,000*		*7,069,000*	*6,778,612*	*290,388*		*6,408,333*
150,000,000		*150,000,000*		*150,000,000*	*150,000,000*			*300,000,000*
2,007,177,837	(75,311,360)	1,931,866,477	104,400,000	2,036,266,477	1,665,856,038	273,010,439	97,400,000	2,072,030,799
9,300,000	(80,243,831)	(70,943,831)	1,359,585,909	1,288,642,078	(154,651,044)	9,025,000	1,434,268,122	(154,700,549)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1984-85	1,070,397	128,292	20,840	3,056	966,001
	1983-84	1,027,546	127,599	22,564	3,126	925,637
CANADAIR FINANCIAL CORPORATION INC.	1984-85	300,000				300,000
	1983-84	550,000				550,000
CAPE BRETON DEVELOPMENT CORPORATION	1984-85	107,572				107,572
	1983-84	110,194				110,194
FEDERAL BUSINESS DEVELOPMENT BANK	1984-85	31,108				31,108
	1983-84	77,883				77,883
FOREIGN INVESTMENT REVIEW AGENCY	1984-85	6,779	1	763	127	7,668
	1983-84	6,408	2	720	99	7,225
THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED	1984-85	150,000				150,000
	1983-84	300,000				300,000
Total	1984-85	1,665,856	128,293	21,603	3,183	1,562,349
	1983-84	2,072,031	127,601	23,284	3,225	1,970,939

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
Business climate	73,975	67,917	418	347	137,260	130,847	211,653	199,111
Innovation	21,552	21,093	119	98	187,776	153,792	209,447	174,983
Industrial, commercial and tourism development	63,386	61,051	2,334	1,938	703,155	542,594	768,875	605,583
Marketing	51,557	42,624	299	249	12,308	9,354	64,164	52,227
Administration	47,865	38,285	251	208			48,116	38,493
	258,335	230,970	3,421	2,840	1,040,499	836,587	1,302,255	1,070,397
Less: receipts credited to revenue	128,292	128,292					128,292	128,292
Add: accommodation provided without charge by Public Works	20,840	20,840					20,840	20,840
other services provided without charge by other departments	3,056	3,056					3,056	3,056
Total cost of program	153,939	126,574	3,421	2,840	1,040,499	836,587	1,197,859	966,001
CANADAIR FINANCIAL CORPORATION INC.								
Canadair Financial Corporation Inc.	300,000	300,000					300,000	300,000
CAPE BRETON DEVELOPMENT CORPORATION								
Cape Breton Development Corporation	146,040	107,572					146,040	107,572
FEDERAL BUSINESS DEVELOPMENT BANK								
Management services	30,373	28,413					30,373	28,413
Capital stock	104,400	7,000					104,400	7,000
	134,773	35,413					134,773	35,413
Less: management services revenues	3,871	4,305					3,871	4,305
Total cost of program	130,902	31,108					130,902	31,108
FOREIGN INVESTMENT REVIEW AGENCY								
Administration	6,996	6,698	58	66	15	15	7,069	6,779
Less: receipts credited to revenue		1						1
Add: accommodation provided without charge by Public Works	763	763					763	763
other services provided without charge by other departments	127	127					127	127
Total cost of program	7,886	7,587	58	66	15	15	7,959	7,668
THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED								
The de Havilland Aircraft of Canada, Limited	150,000	150,000					150,000	150,000

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
Grants			
Regional and industrial development assistance			
Grants under the Industrial and Regional Development Act	3,859	651	
Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to Canadian industry and commerce	1,000		802
Grants under the Small Business Investment Grant Act	11,000	4,059	4,019
Grants to non-profit organizations to promote economic co-operation and development	141	105	
Expenditures not required for the current year			183
	16,000	*4,815*	*5,004*
Contributions			
Regional and industrial development assistance			
Incentives to industry for the development of employment opportunities in designated regions and special areas, including payments under the Regional Development Incentives Act; and contributions, including payments under the Industrial and Regional Development Act, to promote the establishment, improvement, growth, efficiency or international competitiveness of manufacturing, processing and other commercial activities, including primary resource activities, in all regions of Canada, including contributions to the manufacturing, processing and service industries in Canada and to assist them in financial restructuring and adjustment projects	475,007	350,342	95,439
Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil export sales arising from that capability	157,122	152,684	144,232
Capital subsidies for the construction of commercial and fishing vessels and to provide assistance to the shipbuilding industry	43,000	27,296	77,437
Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business, industry and commercial development	45,782	44,268	10,208
Contributions to increase the energy efficiency of industrial processes by supporting selected research and development projects	7,600		5,321
Contributions in support of the Agricultural and Rural Development Act	15,400	13,487	
Contributions toward the capital costs of trade centres in Canada	15,000	10,376	8,071
Contributions related to industrial expansion and social adjustment by payments to provincial agencies and to persons for programs related to industrial research and development of services to industry, including industrial infrastructure; and to other federal and federal-provincial programs	202,776	174,141	204,425
Contributions to national, regional and provincial non-profit associations, institutions and commercial organizations to promote the establishment, improvement, growth, efficiency or international competitiveness of the Canadian tourism industry, including such items as contributions for research, studies, education, training, product upgrading and new product or market development	3,634		8,076
Liabilities under the Small Businesses Loans Act	28,982	28,982	25,449
Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	5,940	5,940	16,804
Loan insurance payments in respect of Maislin Industries Ltd	24,256	24,256	
Expenditures not required for the current year			222,106
	1,024,499	*831,772*	*817,568*
	1,040,499	***836,587***	***822,572***
FOREIGN INVESTMENT REVIEW AGENCY			
Contributions			
Administration			
Contributions to the Conference Board of Canada for the conduct of a research project on direct foreign investment in Canada	***15***	***15***	***40***
Total	1,040,514	836,602	822,612

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Department	Canadair Financial Corporation Inc.	Cape Breton Development Corporation	Federal Business Development Bank	Foreign Investment Review Agency	The de Havilland Aircraft of Canada, Limited	Total
(1) Salaries and wages	123,013 **113,258** *98,066*				5,251 **5,075** *4,836*		128,264 **118,333** *102,902*
(1) Other personnel costs	17,054 **17,311** *15,792*				787 **787** *730*		17,841 **18,098** *16,522*
(2) Transportation and communications	26,537 **17,405** *16,835*				353 **262** *297*		26,890 **17,667** *17,132*
(3) Information	45,227 **37,646** *30,302*				162 **109** *162*		45,389 **37,755** *30,464*
(4) Professional and special services	39,210 **36,890** *34,344*				208 **326** *178*		39,418 **37,216** *34,522*
(5) Rentals	2,362 **3,169** *1,451*				44 **45** *42*		2,406 **3,214** *1,493*
(6) Purchased repair and upkeep	1,011 **1,973** *1,199*				51 **22** *28*		1,062 **1,995** *1,227*
(7) Utilities, materials and supplies	5,571 **2,911** *2,492*				140 **72** *77*		5,711 **2,983** *2,569*
(9) Construction and acquisition of machinery and equipment	1,421 **2,840** *3,408*				58 **66** *18*		1,479 **2,906** *3,426*
(10) Grants, contributions and other transfer payments	1,040,499 **836,587** *822,572*				15 **15** *40*		1,040,514 **836,602** *822,612*
(12) All other expenditures	350 **407** *1,085*	300,000 **300,000** *550,000*	146,040 **107,572** *110,194*	130,902 **31,108** *77,883*		150,000 **150,000** *300,000*	727,292 **589,087** *1,039,162*
Total net expenditures	1,302,255 **1,070,397** *1,027,546*	300,000 **300,000** *550,000*	146,040 **107,572** *110,194*	130,902 **31,108** *77,883*	7,069 **6,779** *6,408*	150,000 **150,000** *300,000*	2,036,266 **1,665,856** *2,072,031*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

DEPARTMENT

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Return on investments	75,332,618	91,779,378
Refunds of previous years' expenditure	48,949,829	33,440,302
Services and service fees	2,385,192	265,067
Other non-tax revenue	1,624,637	2,114,259
Total	128,292,276	127,599,006

Details

	1984-85 $	 $
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
Lending institutions—		
Federal Business Development Bank—		
Loans—Interest	33,838,333	
All other—		
Teleglobe Canada—Interest	251,327	34,089,660
Other—		
Provincial and territorial governments—		
Atlantic Development Board carry-over projects—		
Interest—		
Newfoundland	176,052	
Nova Scotia	324,178	
Prince Edward Island	1,948	
New Brunswick	68,329	570,507
Atlantic Provinces Power Development Act—		
Interest—		
Newfoundland	7,807,912	
Nova Scotia	3,186,303	
New Brunswick	2,944,862	13,939,077
Special areas and highways agreement—		
Interest—		
Newfoundland	4,092,537	
Nova Scotia	2,745,760	
New Brunswick	3,533,747	
Quebec	10,658,331	
Manitoba	541,944	
Alberta	302,973	21,875,292
Comprehensive development plan agreement—		
Interest—		
Prince Edward Island		925,298
Mainland Investments Limited—		
Interest—		
Nova Scotia		140,000
Joint and mixed enterprises—		
Newfoundland and Labrador Development Corporation Limited—		
Interest		2,625,000
Miscellaneous—		
Canadian manufacturers of automotive products—Interest		175,319
Enterprise development program—Interest		231,255
Footwear and tanning industries adjustment program—Interest		1,647
Industrial and regional development program—Interest		12,515
Pharmaceutical industry development assistance program—Interest		173
Other accounts—		
Advancement of industrial technology—Interest		57,370
Eldorado Nuclear Limited—Interest		643,456
Tourist Industry Development Sub-Agreements—Interest		46,049
		75,332,618
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	46,548,305	
Adjustment to prior year's Payables at Year End (PAYE)	2,401,524	48,949,829
Services and service fees:		
Loan guarantee fees	2,384,980	
Access to information fees	212	2,385,192
Other non-tax revenue:		
Agricultural and Rural Development Act (ARDA)—Projects	1,535,592	
Miscellaneous recoveries	89,045	1,624,637

FOREIGN INVESTMENT REVIEW AGENCY

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	673	2,034
Services and service fees	65	15
Total	738	2,049

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	227	
Adjustment to prior year's Payables at Year End (PAYE)	446	673

SECTION 22

1984-85
PUBLIC ACCOUNTS

Science and Technology

Ministry of State
National Research Council of Canada
Natural Sciences and Engineering Research Council
Science Council of Canada

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SCIENCE AND TECHNOLOGY

Ministry of State

Objective

—To encourage the development and use of science and technology in support of national goals.

National Research Council of Canada

Objectives

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM

—To create, acquire, and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM

—To promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development.

Natural Sciences and Engineering Research Council

Objective

—To promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering.

Science Council of Canada

Objective

—To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Use of Appropriations

Vote	Program	
	MINISTRY OF STATE	
	Budgetary	
1	Program expenditures and contributions	
Stat	Contributions to employee benefit plans	
Stat	Minister of Science and Technology—Salary and motor car allowance	
	Total program—Budgetary	
	NATIONAL RESEARCH COUNCIL OF CANADA	
	SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM	
	Budgetary	
5	Operating expenditures	
	Transfer from TB Vote 10(1)	$ 218,323,000
		85,439
10	Capital expenditures	
15	The grants listed in the Estimates, contributions and authority to make commitments for the current fiscal year for assistance toward applied research and improvements in technology to Canadian industry of $48,100,000	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM	
	Budgetary	
20	Program expenditures and contributions	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL	
	Budgetary	
25	Operating expenditures	
	25b	$ 8,313,000
	25c	433,000
		1,700,490
30	The grants listed in the Estimates	
	30b	$ 271,531,000
	30c	10,723,000
		18,299,510
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SCIENCE COUNCIL OF CANADA	
	Budgetary	
35	Program expenditures	
	Transfer from TB Vote 10(1)	$ 4,509,000
		4,862
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	

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(1) Treasury Board Vote 10 employment initiatives.

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
7,738,000		7,738,000		7,738,000	6,641,684	1,096,316		10,185,463
516,000	79,000	595,000		595,000	595,000			984,000
	22,131	22,131		22,131	22,131			
8,254,000	***101,131***	***8,355,131***		***8,355,131***	***7,258,815***	***1,096,316***		***11,169,463***
218,408,439		218,408,439		218,408,439	215,388,474	3,019,965		193,520,491
127,428,000		127,428,000		127,428,000	104,384,832	23,043,168		75,998,541
116,464,000		116,464,000		116,464,000	108,537,160	7,926,840		91,357,612
16,041,000	2,445,000	18,486,000		18,486,000	18,486,000			15,785,000
478,341,439	***2,445,000***	***480,786,439***		***480,786,439***	***446,796,466***	***33,989,973***		***376,661,644***
23,222,000		23,222,000		23,222,000	20,124,234	3,097,766		18,934,881
900,000	138,000	1,038,000		1,038,000	1,038,000			907,000
24,122,000	***138,000***	***24,260,000***		***24,260,000***	***21,162,234***	***3,097,766***		***19,841,881***
10,446,490		10,446,490		10,446,490	10,445,785	705		6,142,515
300,553,510		300,553,510		300,553,510	300,527,510	26,000		274,620,999
508,000	78,000	586,000		586,000	586,000			424,000
311,508,000	***78,000***	***311,586,000***		***311,586,000***	***311,559,295***	***26,705***		***281,187,514***
4,513,862		4,513,862		4,513,862	4,406,801	107,061		4,233,289
338,000	52,000	390,000		390,000	390,000			349,000
4,851,862	***52,000***	***4,903,862***		***4,903,862***	***4,796,801***	***107,061***		***4,582,289***
827,077,301	2,814,131	829,891,432		829,891,432	791,573,611	38,317,821		693,442,791

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expend-itures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this Council	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
MINISTRY OF STATE	1984-85	7,259	74		430	90	7,705
	1983-84	11,169	27		877	134	12,153
NATIONAL RESEARCH COUNCIL OF CANADA							
SCIENTIFIC AND INDUSTRIAL RESEARCH	1984-85	446,797	782	13,574	3,918	3,259	466,766
	1983-84	376,662	1,258	11,854	3,618	2,568	393,444
SCIENTIFIC AND TECHNICAL INFORMATION	1984-85	21,162	83	2,001		244	23,324
	1983-84	19,842	70	1,904		197	21,873
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL	1984-85	311,559	678			1,065	311,946
	1983-84	281,188	232			540	281,496
SCIENCE COUNCIL OF CANADA	1984-85	4,797			282	65	5,144
	1983-84	4,582	2		283	54	4,917
Total	1984-85	791,574	1,617	15,575	4,630	4,723	814,885
	1983-84	693,443	1,589	13,758	4,778	3,493	713,883

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
MINISTRY OF STATE								
Policy development	6,433	5,302	27	62	1,895	1,895	8,355	7,259
Less: receipts credited to revenue		74						74
Add: accommodation provided without charge by Public Works		430						430
other services provided without charge by other departments		90						90
Total cost of program	6,433	5,748	27	62	1,895	1,895	8,355	7,705
NATIONAL RESEARCH COUNCIL OF CANADA								
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM								
National competence in the natural sciences and engineering	32,211	34,313	5,016	4,718		98	37,227	39,129
Research on problems of economic and social importance	63,690	51,235	11,799	7,426	9,177	6,870	84,666	65,531
Research in direct support of industrial innovation and development	68,067	67,166	67,808	57,369	77,328	71,782	213,203	196,317
National facilities	20,298	22,722	40,863	31,636	27,688	27,686	88,849	82,044
Research and services related to physical standards	6,653	8,140	1,584	1,636			8,237	9,776
Administrative and special support services	38,513	40,514	568	1,705	2,271	2,101	41,352	44,320
Contributions to employee benefit plans	18,486	18,486					18,486	18,486
	247,918	242,576	127,638	104,490	116,464	108,537	492,020	455,603
Less: revenues credited to the vote	11,024	8,701	210	105			11,234	8,806
	236,894	233,875	127,428	104,385	116,464	108,537	480,786	446,797
Less: receipts credited to revenue		782						782
Add: accommodation provided without charge by this Council	13,574	13,574					13,574	13,574
accommodation provided without charge by Public Works	3,918	3,918					3,918	3,918
other services provided without charge by other departments	3,259	3,259					3,259	3,259
Total cost of program	257,645	253,844	127,428	104,385	116,464	108,537	501,537	466,766
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM								
Scientific and technical information	28,167	23,960	70	166	78	78	28,315	24,204
Contributions to employee benefit plans	1,038	1,038					1,038	1,038
	29,205	24,998	70	166	78	78	29,353	25,242
Less: revenues credited to the vote	5,093	4,080					5,093	4,080
	24,112	20,918	70	166	78	78	24,260	21,162
Less: receipts credited to revenue		83						83
Add: accommodation provided without charge by this Council	2,001	2,001					2,001	2,001
other services provided without charge by other departments	244	244					244	244
Total cost of program	26,357	23,080	70	166	78	78	26,505	23,324
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL								
Grants and scholarships					300,554	300,528	300,554	300,528
Administration	10,446	10,445					10,446	10,445
Contributions to employee benefit plans	586	586					586	586
	11,032	11,031			300,554	300,528	311,586	311,559
Less: receipts credited to revenue		26				652		678
Add: other services provided without charge by other departments	1,065	1,065					1,065	1,065
Total cost of program	12,097	12,070			300,554	299,876	312,651	311,946
SCIENCE COUNCIL OF CANADA								
Operations	4,872	4,765	32	32			4,904	4,797
Add: accommodation provided without charge by Public Works	283	282					283	282
other services provided without charge by other departments	65	65					65	65
Total cost of program	5,220	5,112	32	32			5,252	5,144

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
MINISTRY OF STATE			
Grant			
Administration			
Expenditures not required for the current year			*1*
Contributions			
Policy development			
Contribution to cover the cost of participation by Canada in the Program of the European Space Agency	1,895	1,895	1,895
Expenditures not required for the current year			534
	1,895	*1,895*	*2,429*
	1,895	***1,895***	***2,430***
NATIONAL RESEARCH COUNCIL OF CANADA			
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM			
Grants			
Administrative and special support services			
International affiliations	583	433	409
Grants to municipalities in accordance with the Municipal Grants Act	1,628	1,628	1,550
	2,211	*2,061*	*1,959*
Contributions			
National competence in the natural sciences and engineering			
Centre européen pour la recherche nucléaire	100	98	
Research on problems of economic and social importance			
International Energy Agency Implementing Agreements	229	156	224
Institut de recherche d'Hydro-Québec—Magnetic Confinement Fusion Research and Development Program	5,221	4,429	5,267
Contribution for research on materials for fusion	1,486	1,486	869
The Institute of Man and Resources for operation of the Atlantic Wind Test Site	200	200	200
Support of scientific and engineering conferences	50	47	20
Manitoba HVDC Research Centre—High Voltage DC transmission on Nelson River	334	334	209
Ontario Tree Improvement and Forest Biomass Institute	146		
Canadian Rehabilitation Council for the Disabled	209	209	185
New York Energy Research and Development Authority	104	103	
Expenditures not required for the current year			1,404
Research in direct support of industrial innovation and development			
Assistance toward applied research and improvements in technology to Canadian industry	42,683	40,635	37,103
Contributions to provincial research organizations and research institutes to provide technical information and field services	8,465	8,205	5,251
Program for Industry-Laboratory Projects	20,140	15,803	9,456
Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine Program	6,253	6,253	3,599
National manufacturing technology information centre and network	85		
Biotechnology Research Institute	800	792	
National facilities			
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,166	2,166	2,362
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project	25,522	25,520	23,210
Administrative and special support services			
Support of scientific and engineering conferences	60	40	40
	114,253	*106,476*	*89,399*
	116,464	***108,537***	***91,358***
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM			
Contributions			
Scientific and technical information			
Canadian Film Institute	***78***	***78***	***78***
NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL			
Grants			
Grants and scholarships			
Grants and scholarships	***300,554***	***300,528***	***274,621***
Total	418,991	411,038	368,487

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Ministry of State	Scientific and Industrial Research Program	Scientific and Technical Information Program	Subtotal National Research Council of Canada	Natural Sciences and Engineering Research Council	Science Council of Canada	Total
(1) Salaries and wages	3,992 **3,356** *5,345*	123,605 **126,977** *111,589*	6,946 **7,233** *6,607*	130,551 **134,210** *118,196*	4,323 **4,127** *3,095*	2,607 **2,532** *2,418*	141,473 **144,225** *129,054*
(1) Other personnel costs	595 **597** *985*	18,486 **18,743** *15,972*	1,038 **1,059** *929*	19,524 **19,802** *16,901*	586 **586** *424*	390 **390** *349*	21,095 **21,375** *18,659*
(2) Transportation and communications	334 **237** *584*	10,936 **11,770** *9,484*	393 **400** *302*	11,329 **12,170** *9,786*	1,695 **1,585** *1,219*	446 **475** *451*	13,804 **14,467** *12,040*
(3) Information	152 **254** *463*	2,173 **2,330** *2,030*	3,247 **2,175** *2,111*	5,420 **4,505** *4,141*	671 **624** *282*	227 **287** *251*	6,470 **5,670** *5,137*
(4) Professional and special services	1,251 **695** *983*	56,773 **48,588** *46,701*	8,249 **3,900** *3,975*	65,022 **52,488** *50,676*	1,617 **1,431** *1,218*	965 **813** *854*	68,855 **55,427** *53,731*
(5) Rentals	20 **70** *173*	5,937 **4,750** *3,352*	588 **2,210** *1,573*	6,525 **6,960** *4,925*	130 **193** *101*	49 **78** *36*	6,724 **7,301** *5,235*
(6) Purchased repair and upkeep	30 **14** *49*	5,065 **6,875** *5,418*	40 **109** *59*	5,105 **6,984** *5,477*	74 **23** *14*	37 **53** *42*	5,246 **7,074** *5,582*
(7) Utilities, materials and supplies	59 **79** *99*	26,456 **26,804** *24,034*	8,704 **7,907** *7,638*	35,160 **34,711** *31,672*	100 **129** *71*	149 **135** *148*	35,468 **35,054** *31,990*
(8) Construction and acquisition of land, buildings and works		61,684 **45,724** *34,664*		61,684 **45,724** *34,664*			61,684 **45,724** *34,664*
(9) Construction and acquisition of machinery and equipment	27 **62** *58*	64,342 **54,480** *38,743*	70 **163** *232*	64,412 **54,643** *38,975*	1,836 **2,332** *142*	32 **32** *31*	66,307 **57,069** *39,206*
(10) Grants, contributions and other transfer payments	1,895 **1,895** *2,430*	116,464 **108,537** *91,358*	78 **78** *78*	116,542 **108,615** *91,436*	300,554 **300,528** *274,621*		418,991 **411,038** *368,487*
(12) All other expenditures		99 **25** *38*	**8** *1*	99 **33** *39*	**1** *1*	2 **2** *2*	101 **36** *42*
(1-12) Total	8,355 **7,259** *11,169*	492,020 **455,603** *383,383*	29,353 **25,242** *23,505*	521,373 **480,845** *406,888*	311,586 **311,559** *281,188*	4,904 **4,797** *4,582*	846,218 **804,460** *703,827*
(13) *Less:* revenues credited to the vote		11,234 **8,806** *6,721*	5,093 **4,080** *3,663*	16,327 **12,886** *10,384*			16,327 **12,886** *10,384*
Total net expenditures	8,355 **7,259** *11,169*	480,786 **446,797** *376,662*	24,260 **21,162** *19,842*	505,046 **467,959** *396,504*	311,586 **311,559** *281,188*	4,904 **4,797** *4,582*	829,891 **791,574** *693,443*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

MINISTRY OF STATE

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	73,702	27,068
Other non-tax revenue	5	
Total	73,707	27,068

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	13,678	
Adjustment to prior year's Payables at Year End (PAYE)	60,024	73,702

NATIONAL RESEARCH COUNCIL OF CANADA

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	800,567	1,267,454
Other non-tax revenue	64,303	60,106
Total	864,870	1,327,560

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Repayment for goods and services not provided and other miscellaneous refunds	232,715	
Adjustment to prior year's Payables at Year End (PAYE)	567,852	800,567

NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	677,925	231,650

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Repayment of grants and scholarships	652,228	
Reimbursement of travel expenses from NATO	2,729	
Miscellaneous	75	
Adjustment to prior year's Payables at Year End (PAYE)	22,893	677,925

SCIENCE COUNCIL OF CANADA

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	215	1,576

Appendix 1

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs where frequent contacts are maintained between staffs of the Council and of the Office of the Auditor General. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions and, more recently, to implement a departmental recommendation to improve the cost accounting system. This improvement now permits more accurate and equitable billings for customers and other Government departments. The fee structure and rates have been amended effective fiscal year 1985-86 to reflect the true cost of services provided by the Council.

A study of user accounting requirements has resulted in programming to enable managers to download information from the FINCON database to local micro computers for further detailed data analysis. This degree of flexibility should also reduce and possibly eliminate the duplication of accounting records.

Approved by:

L. KERWIN
President

J. K. PULFER
Vice-President, Finance

August 16, 1985

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Expenditure		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the Municipal Grants Act	1,628	1,550
International affiliations	433	409
	2,061	1,959
Contributions		
Assistance to industry	64,643	51,810
TRIUMF Project	25,520	23,210
Energy projects	12,905	11,792
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,166	2,362
Other	1,320	303
	108,615	91,436
Capital		
Other	24,340	29,578
Biotechnology Research Institute	20,089	7,670
Institute for Manufacturing Technology	14,959	4,737
Space Science Program	13,718	6,964
Minor capital expenditures	12,192	13,740
Major Capital Replacement Program	7,518	3,642
Capital expenditure—Energy	5,625	7,729
Plant Biotechnology Institute	4,301	1,528
Advanced Teleoperator System	1,931	911
	104,673	76,499
Operations		
Salaries and employee benefits	146,934	118,385
Professional and special services	35,394	45,808
Utilities, materials and supplies	28,148	32,188
Rentals	21,306	18,697
Transportation and communications	6,604	6,736
Termination benefits	4,084	1,030
Information	1,428	3,065
Other	18	30
	243,916	225,939
Administration		
Salaries and employee benefits	24,395	17,629
Professional and special services	7,537	2,663
Transportation and communications	5,130	3,020
Utilities, materials and supplies	4,747	4,965
Rentals	2,931	1,671
Termination benefits	997	215
Information	892	1,076
Other	8	9
	46,637	31,248
	503,841	425,122
Revenue		
Service fees	10,864	6,359
Sales of publications	2,022	2,118
Revenue of previous years' expenditures	801	1,268
Other	64	60
	13,751	9,805
Net cost of operations	490,090	415,317
Reconciliation to use of appropriations:		
Net cost of operations	490,090	415,317
Add: revenue credited to non-tax revenue	865	1,328
Less: services provided without charge by the Council and other departments	22,996	20,141
Use of appropriations	467,959	396,504

The accompanying notes are an integral part of this statement.

Appendix 1—*Concluded*

National Research Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1985

1. Authority and objective

The National Research Council of Canada was established under the National Research Council Act 1966-67 and is a departmental corporation named in Schedule B to the Financial Administration Act. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's Payables at Year End (PAYE) accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1985			1984
	Gross	Credits	Net	Net
	$	$	$	$
Science and Technology				
Vote 5	229,432,439	11,024,000	218,408,439	202,727,091
Lapsed	5,342,345	2,322,380	3,019,965	9,206,600
	224,090,094	8,701,620	215,388,474	193,520,491
Vote 10	127,638,000	210,000	127,428,000	81,551,000
Lapsed	23,148,260	105,092	23,043,168	5,552,459
	104,489,740	104,908	104,384,832	75,998,541
Vote 15	116,464,000		116,464,000	106,697,000
Lapsed	7,926,840		7,926,840	15,339,388
	108,537,160		108,537,160	91,357,612
Vote 20	28,315,000	5,093,000	23,222,000	20,086,210
Lapsed	4,111,151	1,013,385	3,097,766	1,151,329
	24,203,849	4,079,615	20,124,234	18,934,881
Statutory contributions to employee benefit plans	19,524,000		19,524,000	16,692,000
Total use of appropriations	480,844,843	12,886,143	467,958,700	396,503,525

4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1985	1984
	$	$
Current:		
Outside parties	364,537	584,401
Government of Canada	17,227	6,214
	381,764	590,615

5. Trust accounts

The Council keeps in trust monies received from the Canadian Biological Society and the Shanghai Institute of Cell Biology.

	1985	1984
	$	$
Balance, beginning of year	23,049	44,973
Less: payments made	34,914	45,317
Add: monies received	36,864	23,393
Balance, end of year	24,999	23,049

6. Contingent liabilities

In connection with its operations the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to $275,434.

Appendix 2

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Council's directorate of Finance and Administration develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

G. M. MacNABB
President

JEAN-LOUIS MEUNIER
Treasurer

July 5, 1985

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL
AND
THE HONOURABLE TOM SIDDON, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure and revenue of the Council for the year ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the financial statement, applied on a basis consistent with that of the preceding year.

D. LARRY MEYERS, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 25, 1985

Appendix 2—*Continued*

Natural Sciences and Engineering Research Council—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenditure		
Grants and scholarships (Schedule I)		
Research grants	176,562,144	160,102,505
Research infrastructure	33,048,964	45,820,690
University-industry program	18,547,124	13,755,857
Developmental grants	3,122,663	3,672,080
General research support	22,255,174	11,083,184
Research manpower awards	46,991,441	40,186,683
	300,527,510	274,620,999
Operating		
General administration		
Salaries	4,081,163	3,057,267
Employee benefits	586,000	424,000
Termination benefits	45,888	37,857
	4,713,051	3,519,124
Computer, furniture and other equipment	2,331,703	142,208
Professional and special services	1,181,387	998,872
Accommodation, administrative and other services provided without charge by Government departments and agencies	1,064,770	540,000
Information	616,152	280,168
Travel, transportation and communications	503,933	179,682
Rentals	180,749	88,258
Office supplies and repairs	153,272	84,486
	10,745,017	5,832,798
Council and its committees		
Travel, transportation and communications	1,080,943	1,039,373
Honoraria, professional and special services	249,440	218,882
Office supplies, rentals and information	21,155	15,462
	1,351,538	1,273,717
	12,096,555	7,106,515
	312,624,065	281,727,514
Revenue		
Refunds of previous years' expenditure	655,032	227,725
Net cost of operations	311,969,033	281,499,789
Reconciliation to use of appropriations:		
Net cost of operations	311,969,033	281,499,789
Add: revenue credited to non-tax revenue	655,032	227,725
Less: services provided without charge by Government departments and agencies	1,064,770	540,000
Use of appropriations	311,559,295	281,187,514

The accompanying notes are an integral part of this statement.

Approved by the Council:

G.M. MACNABB
President

JEAN-LOUIS MEUNIER
Treasurer

Appendix 2—*Continued*

Natural Sciences and Engineering Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1985

1. Authority and objective

The Council was established in 1978 by the Natural Sciences and Engineering Research Council Act, and is a departmental corporation named in Schedule B to the Financial Administration Act. Its objective is to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure as disbursed. All other expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Estimates of amounts for services provided without charge from Government departments and agencies are included in expenditures.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

3. Parliamentary appropriations

	1985	1984
	$	$
Science and Technology		
Vote 25	10,446,490	7,118,000
Lapsed	705	975,485
	10,445,785	6,142,515
Vote 30	300,553,510	274,621,000
Lapsed	26,000	1
	300,527,510	274,620,999
Statutory contributions to employee benefit plans	586,000	424,000
Total use of appropriations	311,559,295	281,187,514

4. Commitments

As at year end, the Council had the following commitments in respect of grants and scholarships which have been approved for payment in future years, subject to the provision of funds by Parliament and final approval by the Council:

	Commitments as at March 31	
	1985	1984
	(in millions of dollars)	
Year of payment		
1984-85		248.7
1985-86	266.8	136.0
1986-87	135.6	53.4
1987-88	63.0	4.0
1988-89	6.5	1.2
1989-90	3.3	1.1
	475.2	444.4

5. Grants and scholarships administered and disbursed for Government departments, agencies and organizations outside the Government

Grants and scholarships administered and disbursed by the Council on behalf of Government departments, agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from lapsing funds entrusted to it by Government departments and agencies.

At March 31, 1985, the Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds amounting to $97,006 (1984—$218,035).

6. Donation trust fund

This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council.

	1985	1984
	$	$
Balance, beginning of year	1,050	1,050
Donations received	20,000	
Balance, end of year, represented by deposit with Receiver General for Canada	21,050	1,050

Appendix 2—*Concluded*

Natural Sciences and Engineering Research Council—*Concluded*

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1985

SCHEDULE I

	1985	1984
	$	$
Research grants		
Operating grants		
Individual grants	127,647,624	114,174,488
Team grants	3,531,867	3,547,515
Co-op grants	169,300	854,375
Project grants	6,451,500	6,619,848
Grants to university research fellows	4,751,537	3,941,079
New research idea grants	265,741	33,700
Collaborative special project grants	1,055,755	2,291,175
Strategic grants	32,253,936	28,256,351
E.W.R. Steacie Memorial fellowships	434,884	383,974
	176,562,144	160,102,505
Research infrastructure		
Equipment		
Equipment grants	15,017,775	16,458,958
Major equipment grants	2,893,748	9,105,176
Major installation grants	2,409,484	10,033,091
Operating and maintenance		
Infrastructure grants	12,727,957	10,223,465
	33,048,964	45,820,690
University-industry program		
Cooperative research and development		
Research and development projects	7,354,633	2,474,232
Shared equipment and facilities	1,063,973	344,200
Research chairs	416,450	90,000
Visiting fellowships	127,883	139,517
Scholarships and fellowships		
Undergraduate student research awards	1,365,796	905,029
Industrial postgraduate scholarships	197,655	43,604
Industrial research fellowships	2,855,755	2,345,992
Links		
Workshops and seminars	64,979	
Canadian Microelectronics Corporation	5,100,000	7,413,283
	18,547,124	13,755,857
Developmental grants		
Research development grants	2,081,760	2,280,622
Isolation supplements	182,280	171,100
Forestry development program		
Postdoctoral assistantships	182,833	234,148
Project grants	373,790	655,757
Northern supplements	302,000	330,453
	3,122,663	3,672,080
General research support		
Scientific publication grants	475,600	515,800
Conference grants	738,649	571,271
Travel grants	302,688	368,014
General research grants	18,973,900	8,420,500
General promotion grants	334,370	62,918
Miscellaneous grants	561,235	450,368
International programs	854,082	694,313
Workshops and seminars	14,650	
	22,255,174	11,083,184
Research manpower awards		
Undergraduate summer research awards	5,740,616	4,177,325
Postgraduate scholarships	27,546,202	24,626,105
Postgraduate scholarships in science librarianship and documentation	143,791	107,527
1967 Science and engineering scholarships	2,255,548	1,651,965
Postdoctoral fellowships	3,554,341	3,161,973
University research fellowships	7,750,943	6,461,788
	46,991,441	40,186,683
	300,527,510	274,620,999

SCHEDULE OF GRANTS AND SCHOLARSHIPS ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS, AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1985

SCHEDULE II

	1985	1984
	$	$
Visiting fellowships		
Agriculture Canada	880,740	369,090
Fisheries and Oceans Canada	689,272	552,926
Energy, Mines and Resources Canada	605,338	406,726
National Research Council Canada	581,612	481,158
Environment Canada	471,232	476,785
National Defence	322,260	170,109
Health and Welfare Canada	227,509	111,313
Atomic Energy of Canada Limited	167,022	155,919
Communications Canada	70,155	43,607
National Museums of Canada	6,905	24,935
	4,022,045	2,792,568
NATO Science fellowships		
North Atlantic Treaty Organization	523,352	389,248
CIDA/NSERC research associateships		
Canadian International Development Agency	177,398	163,299
Studentships		
Environment Canada	66,000	62,000
Postgraduate fellowships in meteorology and atmospheric sciences		
Environment Canada	64,790	36,577
	4,853,585	3,443,692

Appendix 3

Science Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Science Council of Canada (hereafter called Council) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Council's financial section develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet changing conditions. The Council is constantly reviewing its policies and practices in order to improve its standards of accounting and financial management.

Approved by:

FERN CASEY
Director of Finance

STUART L. SMITH
Chairman

July 5, 1985

AUDITOR'S REPORT

TO THE SCIENCE COUNCIL OF CANADA
AND
THE HONOURABLE TOM SIDDON, P.C., M.P.
MINISTER OF STATE FOR SCIENCE AND TECHNOLOGY

I have examined the statement of operations of the Science Council of Canada for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure and revenue of the Council for the year ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

D. LARRY MEYERS, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 1985

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenditure		
Salaries and employee benefits	2,919,992	2,757,408
Professional and special services	804,690	837,990
Publication of reports and studies	286,580	251,373
Accommodation	282,004	282,545
Communications	184,569	136,068
Travel and removal	168,662	189,089
Council members expenditures	137,898	117,507
Office stationery and supplies	135,142	147,640
Rental of equipment	78,105	35,760
Repair of office furniture and equipment	40,203	39,540
Employee termination benefits	32,423	49,854
Office furniture and equipment	31,954	30,899
Miscellaneous	41,940	42,662
	5,144,162	4,918,335
Revenue		
Refunds of previous years' expenditure	215	1,576
Net cost of operations	5,143,947	4,916,759
Reconciliation to use of appropriations:		
Net cost of operations	5,143,947	4,916,759
Add: revenue credited to non-tax revenue	215	1,576
Less: services provided without charge by Government departments	347,361	336,046
Use of appropriations	4,796,801	4,582,289

The accompanying notes are an integral part of this statement.

Approved:

FERN CASEY
Director of Finance

STUART L. SMITH
Chairman

Appendix 3—*Concluded*

Science Council of Canada—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1985

1. Authority and objective

The Council was established in 1966 by the Science Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The Council's operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

The objective of the Council is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

2. Accounting policies

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of office furniture and equipment are charged to expenditure in the year of purchase.

(c) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

(d) Services provided without charge

Estimated amounts for services provided without charge by Government departments are included in expenditure.

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as non-tax revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

	1985	1984
	$	$
Ministry of State for Science and Technology		
Vote 35	4,513,862	4,237,862
Lapsed	107,061	4,573
	4,406,801	4,233,289
Statutory contributions to employee benefit plans	390,000	349,000
Total use of appropriations	4,796,801	4,582,289

4. Restatement of previous year figures

For comparative purposes, the previous year's figures have been restated to conform with the current year's presentation.

SECTION 23

1984-85
PUBLIC ACCOUNTS

Secretary of State

Department
Advisory Council on the Status of Women
Public Service Commission
Social Sciences and Humanities Research Council
Status of Women—Office of the Co-ordinator

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SECRETARY OF STATE

Department

Objectives

ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM

—To ensure, jointly and individually, with equity, the economical, efficient, effective and accountable realization of the Department's objectives and priorities, in a spirit of service to the public; and to contribute to enhancing Canadians' sense of belonging to the country in each region.

OFFICIAL LANGUAGES PROGRAM

—To foster a better appreciation among Canadians of the equal status of the two official languages and to provide Canadians with increased opportunities to participate fully, in either official language, in all aspects of their lives; thus contributing to enhancing Canadians' sense of belonging to the country.

EDUCATION SUPPORT PROGRAM

—To support Canada's cultural, social and economic development through federal education policies and programs which contribute to strengthening Canada's post-secondary education system capacity, and which respond to individual aspirations of Canadians and to the needs and opportunities of Canadian society; thus contributing to enhancing Canadians' sense of belonging to the country.

CITIZENSHIP AND CULTURE PROGRAM

—To assist Canadians in achieving more equitable and equal opportunities for social growth, quality of life and fuller involvement in Canadian society; to achieve an improved knowledge, appreciation and enjoyment of Canada and its cultural diversity; to achieve greater awareness, knowledge and appreciation of human rights, fundamental freedoms and related responsibilities; to increase the enjoyment of human rights; and to increase compliance with Canada's domestic and international commitments, thus contributing to enhancing Canadians' sense of belonging to the country.

Advisory Council on the Status of Women

Objective

—To bring before the Government and the public matters of interest and concern to women.

Public Service Commission

Objectives

PROGRAM

—To ensure the efficient and effective staffing of the Public Service in accordance with the Public Service Employment Act in order to meet the needs of the Public Service; also to provide training and development programs and undertake related personnel management functions in line with the agreements on roles and responsibilities between the Public Service Commission and Treasury Board of Canada.

STAFF DEVELOPMENT AND TRAINING REVOLVING FUND

—To provide, in response to departmental and agency demands, development and training courses, and related consultative services.

Social Sciences and Humanities Research Council*

Objective

—To promote and assist research and scholarship in the social sciences and humanities.

Status of Women—Office of the Co-ordinator

Objective

—To promote equal opportunities for women in all spheres of Canadian life.

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* Transferred from the Department of Communications.

Vote	Program		
	DEPARTMENT		
	ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM		
	Budgetary		
1	Program expenditures		$ 29,411,500
	1b		1,250,500
	1c To authorize the transfer of $1,843,899 from Secretary of State Vote 10, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from: Vote 10		1,843,899
	TB Vote 10(1)		10,285
Stat	Secretary of State—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	OFFICIAL LANGUAGES PROGRAM		
	Budgetary		
5	Operating expenditures		$ 82,053,000
	5b		756,000
	Transfer from TB Vote 10(1)		52,734
			82,861,734
	Less transfer to: Vote 15	$ 279,999	
	Vote 25	1,588,799	1,868,798
10	The grants listed in the Estimates and contributions		$ 227,602,000
	10a		2,871,000
	10b		1,965,000
			232,438,000
	Less transfer to: Vote 1	$ 1,843,899	
	Vote 30	1,379,999	3,223,898
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	EDUCATION SUPPORT PROGRAM		
	Budgetary		
15	Operating expenditures		$ 8,650,000
	15b		1,113,500
	15c To authorize the transfer of $279,999 from Secretary of State Vote 5, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from Vote 5		279,999
20	Contributions		$ 23,745,000
	20b		800,000
			24,545,000
	Less: transfer to Vote 30		6,000,000
Stat	Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977		
Stat	Interest payments, liabilities under guaranteed loans and alternative payments to provinces under the Canada Student Loans Act		
Stat	Contributions to employee benefit plans		
	Total program—Budgetary		
	CITIZENSHIP AND CULTURE PROGRAM		
	Budgetary		
25	Operating expenditures		$ 32,024,000
	25b		6,238,600
	25c To authorize the transfer of $1,588,799 from Secretary of State Vote 5, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from: Vote 5		1,588,799
	TB Vote 10(1)		155,958
30	The grants listed in the Estimates and contributions		$ 145,492,403
	30a		16,037,500
	30b		1,616,743
	30c To authorize the transfer of $1,379,999 from Secretary of State Vote 10 and $6,000,000 from Secretary of State Vote 20, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from: Vote 10		1,379,999
	Vote 20		6,000,000

Appropriations						Balances		
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
32,516,185		32,516,185		32,516,185	31,754,586	761,599		27,585,106
40,500	1,183	41,683		41,683	41,683			40,975
2,632,000	402,000	3,034,000		3,034,000	3,034,000			2,962,000
35,188,685	***403,183***	***35,591,868***		***35,591,868***	***34,830,269***	***761,599***		***30,588,081***
80,992,936		80,992,936		80,992,936	76,637,985	4,354,951		76,302,144
229,214,102		229,214,102		229,214,102	226,775,726	2,438,376		218,978,554
7,973,000	1,215,000	9,188,000		9,188,000	9,188,000			8,527,000
318,180,038	***1,215,000***	***319,395,038***		***319,395,038***	***312,601,711***	***6,793,327***		***303,807,698***
10,043,500		10,043,500		10,043,500	9,678,905	364,595		8,132,858
18,545,000		18,545,000		18,545,000	10,232,592	8,312,408		30,000
2,286,000,000	(21,176,133)	2,264,823,867		2,264,823,867	2,264,823,867			2,065,213,585
207,885,000	(1,333,559)	206,551,441		206,551,441	206,551,441			178,543,701
420,000	64,000	484,000		484,000	484,000			351,000
2,522,893,500	***(22,445,692)***	***2,500,447,808***		***2,500,447,808***	***2,491,770,805***	***8,677,003***		***2,252,271,144***
40,007,358		40,007,358		40,007,358	37,559,586	2,447,772		31,512,824
170,526,646		170,526,646		170,526,646	162,488,136	8,038,510		126,938,204

Vote	Program	
Stat	Salaries of the Lieutenant-Governors of the provinces (Salaries Act)	
Stat	Payments under Lieutenant-Governors Superannuation Act	
Stat	Supplementary retirement benefits—Former Lieutenant-Governors	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Subtotal—Budgetary	
	ADVISORY COUNCIL ON THE STATUS OF WOMEN	
	Budgetary	
35	Program expenditures	
	35b	$ 2,247,000
		180,000
	PUBLIC SERVICE COMMISSION	
	Budgetary	
40	Program expenditures	
	Transfer from TB Vote 10[1]	$ 109,047,000
Stat	Contributions to employee benefit plans	95,931
	PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND	
Stat	Estimates 1984-85	
	Total program—Budgetary	
	SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL	
	Budgetary	
85*	Operating expenditures	
	50b	$ 5,127,000
		470,000
	Less: transfer to Vote 55b	5,597,000
90*	The grants listed in the Estimates	249,999
	55b	$ 51,329,000
	55c To authorize the transfer of $249,999 from Secretary of State Vote 50b, Appropriation Act No. 3, 1984-85, for the purposes of this Vote	5,430,000
	Transfer from Vote 50b	1
Stat	Contributions to employee benefit plans	249,999
	Total program—Budgetary	
	STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR	
	Budgetary	
45	Program expenditures	
	45b	$ 2,590,000
	Transfer from TB Vote 10[1]	625,000
Stat	Contributions to employee benefit plans	4,862
	Total program—Budgetary	
	Total—Budgetary	

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[1] Treasury Board Vote 10 employment initiatives.

* Vote formerly shown in the 1984-85 Main Estimates under the Department of Communications.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
350,000	72,556	422,556		422,556	422,556			426,552
63,000	48,811	111,811		111,811	111,811			97,638
14,000	20,104	34,104		34,104	34,104			26,722
2,469,000	377,000	2,846,000		2,846,000	2,846,000			2,712,000
213,430,004	***518,471***	***213,948,475***		***213,948,475***	***203,462,193***	***10,486,282***		***161,713,940***
3,089,692,227	(20,309,038)	3,069,383,189		3,069,383,189	3,042,664,978	26,718,211		2,748,380,863
2,427,000		***2,427,000***		***2,427,000***	***2,390,899***	***36,101***		***2,173,917***
109,142,931		109,142,931		109,142,931	101,675,400	7,467,531		96,182,715
10,625,000	1,620,000	12,245,000		12,245,000	12,245,000			11,081,000
119,767,931	*1,620,000*	*121,387,931*		*121,387,931*	*113,920,400*	*7,467,531*		*107,263,715*
8,000	*(8,000)*		*7,920,731*	*7,920,731*	*(662,948)*		*8,583,679*	*(1,671,191)*
119,775,931	***1,612,000***	***121,387,931***	***7,920,731***	***129,308,662***	***113,257,452***	***7,467,531***	***8,583,679***	***105,592,524***
5,347,001		5,347,001		5,347,001	5,341,363	5,638		5,195,298
57,009,000		57,009,000		57,009,000	57,009,000			54,429,000
442,000	68,000	510,000		510,000	510,000			460,000
62,798,001	***68,000***	***62,866,001***		***62,866,001***	***62,860,363***	***5,638***		***60,084,298***
3,219,862		3,219,862		3,219,862	2,866,508	353,354		1,596,811
189,000	29,000	218,000		218,000	218,000			149,300
3,408,862	***29,000***	***3,437,862***		***3,437,862***	***3,084,508***	***353,354***		***1,746,111***
3,278,102,021	(18,600,038)	3,259,501,983	7,920,731	3,267,422,714	3,224,258,200	34,580,835	8,583,679	2,917,977,713

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expend-itures	*Less:* Receipts credited to revenue	*Add:* Accommoda-tion provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT						
ADMINISTRATION AND REGIONAL OPERATIONS	1984-85	34,830	56	2,414	612	37,800
	1983-84	30,588	67	2,613	545	33,679
OFFICIAL LANGUAGES	1984-85	312,602	328	7,494	1,807	321,575
	1983-84	303,808	222	8,424	1,507	313,517
EDUCATION SUPPORT	1984-85	2,491,771	32,066	381	97	2,460,183
	1983-84	2,252,271	26,168	356	64	2,226,523
CITIZENSHIP AND CULTURE	1984-85	203,462	2,939	2,413	578	203,514
	1983-84	161,714	2,860	2,807	502	162,163
	1984-85	3,042,665	35,389	12,702	3,094	3,023,072
	1983-84	2,748,381	29,317	14,200	2,618	2,735,882
ADVISORY COUNCIL ON THE STATUS OF WOMEN	1984-85	2,391		195	29	2,615
	1983-84	2,174		129	29	2,332
PUBLIC SERVICE COMMISSION	1984-85	113,920	1,320	16,517	2,569	131,686
	1983-84	107,264	606	18,718	1,841	127,217
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND	1984-85	(663)				(663)
	1983-84	(1,671)				(1,671)
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL	1984-85	62,860	455	329	96	62,830
	1983-84	60,084	367	305	79	60,101
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR	1984-85	3,085		220	44	3,349
	1983-84	1,746		148	22	1,916
Total	1984-85	3,224,258	37,164	29,963	5,832	3,222,889
	1983-84	2,917,978	30,290	33,500	4,589	2,925,777

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures	Appropri-ations	Expend-itures
DEPARTMENT								
ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM								
Administration	25,213	24,352	277	721			25,490	25,073
Regional operations	9,911	9,258	191	499			10,102	9,757
	35,124	33,610	468	1,220			35,592	34,830
Less: receipts credited to revenue		56						56
Add: accommodation provided without charge by Public Works	2,414	2,414					2,414	2,414
other services provided without charge by other departments	612	612					612	612
Total cost of program	38,150	36,580	468	1,220			38,618	37,800
OFFICIAL LANGUAGES PROGRAM								
Official languages in education	1,201	1,189	75	29	204,051	202,653	205,327	203,871
Promotion of official languages	2,325	1,950	140	54	25,163	24,123	27,628	26,127
Official languages services	85,416	82,208	1,024	396			86,440	82,604
	88,942	85,347	1,239	479	229,214	226,776	319,395	312,602
Less: receipts credited to revenue		99				229		328
Add: accommodation provided without charge by Public Works	7,494	7,494					7,494	7,494
other services provided without charge by other departments	1,807	1,807					1,807	1,807
Total cost of program	98,243	94,549	1,239	479	229,214	226,547	328,696	321,575

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
EDUCATION SUPPORT PROGRAM								
Education support	10,510	10,045	18	118	2,489,920	2,481,608	2,500,448	2,491,771
Less: receipts credited to revenue		126			25,000	31,940	25,000	32,066
Add: accommodation provided without charge by Public Works	381	381					381	381
other services provided without charge by other departments	97	97					97	97
Total cost of program	10,988	10,397	18	118	2,464,920	2,449,668	2,475,926	2,460,183
CITIZENSHIP AND CULTURE PROGRAM								
Citizenship registration and promotion	14,169	12,754	24	72	8,088	7,888	22,281	20,714
Citizenship development	12,637	11,858	89	261	127,676	126,263	140,402	138,382
Multiculturalism	8,001	7,702	30	89	24,469	18,372	32,500	26,163
Canadian culture	7,050	6,674	32	94	9,162	8,910	16,244	15,678
Human rights	1,245	1,322	2	6	1,274	1,197	2,521	2,525
	43,102	40,310	177	522	170,669	162,630	213,948	203,462
Less: receipts credited to revenue	2,066	2,663				276	2,066	2,939
Add: accommodation provided without charge by Public Works	2,413	2,413					2,413	2,413
other services provided without charge by other departments	578	578					578	578
Total cost of program	44,027	40,638	177	522	170,669	162,354	214,873	203,514
ADVISORY COUNCIL ON THE STATUS OF WOMEN								
Advisory Council on the Status of Women	2,411	2,384	16	7			2,427	2,391
Add: accommodation provided without charge by Public Works	195	195					195	195
other services provided without charge by other departments	29	29					29	29
Total cost of program	2,635	2,608	16	7			2,651	2,615
PUBLIC SERVICE COMMISSION								
Staffing operations	53,078	46,286	224	214			53,302	46,500
Training and development	39,875	38,168	100	119			39,975	38,287
Administration	27,805	27,389	305	1,744			28,110	29,133
	120,758	111,843	629	2,077			121,387	113,920
Less: receipts credited to revenue		1,320						1,320
Add: accommodation provided without charge by Public Works	16,517	16,517					16,517	16,517
other services provided without charge by other departments	2,569	2,569					2,569	2,569
	139,844	*129,609*	*629*	*2,077*			*140,473*	*131,686*
PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND								
Response to needs	17,555	10,088	1,127	1,127			18,682	11,215
Activity administration	2,794	1,677					2,794	1,677
	20,349	11,765	1,127	1,127			21,476	12,892
Less: receipts credited to the Fund	13,555	13,555					13,555	13,555
	6,794	*(1,790)*	*1,127*	*1,127*			*7,921*	*(663)*
Total cost of program	146,638	127,819	1,756	3,204			148,394	131,023
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL								
Administration	5,857	5,851					5,857	5,851
Grants and scholarships					57,009	57,009	57,009	57,009
	5,857	5,851			57,009	57,009	62,866	62,860
Less: receipts credited to revenue						455		455
Add: accommodation provided without charge by Public Works	329	329					329	329
other services provided without charge by other departments	96	96					96	96
Total cost of program	6,282	6,276			57,009	56,554	63,291	62,830
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR								
Office of the Co-ordinator	3,345	2,998	93	87			3,438	3,085
Add: accommodation provided without charge by Public Works	220	220					220	220
other services provided without charge by other departments	44	44					44	44
Total cost of program	3,609	3,262	93	87			3,702	3,349

Grants and Contributions

(in thousands of dollars)

DEPARTMENT	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
OFFICIAL LANGUAGES PROGRAM			
Grants			
Promotion of official languages			
Grants to non-profit voluntary associations for the promotion of the use of official languages	2,270	2,026	2,567
Grants to support national federations, provincial associations as well as other groups, associations or institutions promoting the development of official language minority communities	18,441	18,351	6,734
	20,711	*20,377*	*9,301*
Contributions			
Official languages in education			
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools	202,329	201,272	192,590
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility	829	667	370
Contributions to institutions, associations and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education	893	714	
Expenditures not required for the current year			743
Promotion of official languages			
Contributions in respect of national federations and provincial associations as well as other groups, associations or institutions promoting the development of official language minority groups	2,077	1,971	14,827
Non-public federal administrations as well as national and provincial associations for expansion of linguistic services	2,375	1,775	1,148
	208,503	*206,399*	*209,678*
	229,214	***226,776***	***218,979***
EDUCATION SUPPORT PROGRAM			
Contributions			
Education support			
Contributions to post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development	18,545	10,233	30
Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977	2,264,824	2,264,824	2,065,213
The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act	206,551	206,551	178,544
	2,489,920	***2,481,608***	***2,243,787***
CITIZENSHIP AND CULTURE PROGRAM			
Grants			
Citizenship development			
Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to groups and organizations for youth	22,559	22,240	13,153
Grants to friendship centres, native women's groups, native community groups, native communications societies and native newspapers	25,273	25,085	3,551
Multiculturalism			
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	14,052	13,962	9,067
Grants to a Canadian foundation to be established to acknowledge racial injustices to Canadians of ethnic origin	6,000		
Canadian culture			
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:			
Newfoundland	15	15	15
Prince Edward Island	12	12	12
Nova Scotia	15	15	15
New Brunswick	15	15	15
Quebec	22	22	22
Ontario	22	22	22
Manitoba	19	19	19
Saskatchewan	19	19	19
Alberta	19	19	19
British Columbia	22	22	22
Canada's Birthday celebrations	2,305	2,205	2,604
Grants to Ontario municipalities and voluntary organizations for the celebration of Ontario's Bicentennial	1,389	1,367	
Grant to the Old Fort William Volunteer Association for the celebration of Ontario's Bicentennial	25	25	
Grant to the Nova Scotia Parade of Sail 1984 Committee for the 450th anniversary of the arrival of Jacques Cartier	50	50	50
Grant to the "Corporation du 450ième anniversaire de Cartier à Gaspé" for the 450th anniversary of the arrival of Jacques Cartier	50	50	50
Grants to New Brunswick municipalities and local service districts towards local programs of Bicentennial celebrations	815	815	
Payments under Lieutenant-Governors Superannuation Act	112	112	98
Supplementary retirement benefits—Former Lieutenant-Governors	30	30	23
Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	1,200	1,175	
Grants to eight corporations hosting the Challenge Labatt Canada Sailing Race, 1984	70	70	
Grant to the "Festival Villes et Voiliers 1984 du Canada"	41	38	
Expenditures not required for the current year			419

SECRETARY OF STATE

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Human rights			
Grants to organizations, institutions, and groups involved in human rights activities	809	802	387
Grants for legal costs of court challenges clarifying linguistic and minority language educational rights set out in the Constitution	260	203	150
	75,220	*68,409*	*29,732*
Contributions			
Citizenship registration and promotion			
Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	7,502	7,390	8,556
Contributions to the provinces and territories towards the cost of language texts for citizenship classes	586	498	694
Citizenship development			
Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects	56,182	55,910	38,489
Contributions to native associations, native women's groups, native communications societies, friendship centres and capital assistance for friendship centres	23,662	23,028	40,958
Multiculturalism			
Contributions to voluntary groups, universities, institutions and individuals for promoting cultural development	4,417	4,410	5,287
Canadian culture			
Contribution to the Corporation "Québec 1534-1984" for the 450th anniversary of the arrival of Jacques Cartier in Quebec	300	200	300
Contribution to the New Brunswick Bicentennial Commission in support of Bicentennial celebrations	935	935	750
Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	1,660	1,658	1,485
Human rights			
Contributions to organizations, institutions, and groups involved in human rights activities	205	192	
Expenditures not required for the current year			308
	95,449	*94,221*	*97,327*
	170,669	*162,630*	*127,059*
	2,889,803	2,871,014	2,589,825
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL			
Grants			
Grants and scholarships			
Grants to individuals, institutions and associations to promote and assist research and scholarship in the social sciences and humanities	*57,009*	*57,009*	*54,429*
Total	2,946,812	2,928,023	2,644,254

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

							Public Service Commission				
STANDARD OBJECT	Administration and Regional Operations Program	Official Languages Program	Education Support Program	Citizenship and Culture Program	Subtotal	Advisory Council on the Status of Women	Program	Staff Development and Training Revolving Fund	Social Sciences and Humanities Research Council	Status of Women—Office of the Co-ordinator	Total
(1) Salaries and wages	21,314 **20,865** *19,572*	61,589 **60,783** *59,271*	3,431 **3,210** *2,664*	21,960 **20,862** *17,474*	108,294 **105,720** *98,981*	903 **1,128** *900*	82,028 **78,677** *74,459*	6,319 **6,319** *5,727*	3,330 **3,330** *3,203*	1,542 **1,451** *927*	202,416 **196,625** *184,197*
(1) Other personnel costs	3,036 **3,090** *3,018*	9,262 **9,700** *8,846*	484 **510** *380*	2,936 **3,124** *2,911*	15,718 **16,424** *15,155*	117 **148** *114*	12,245 **12,245** *11,081*	798 **798** *789*	510 **510** *460*	218 **218** *149*	29,606 **30,343** *27,748*
(2) Transportation and communications	2,717 **3,040** *2,448*	2,552 **2,053** *1,842*	329 **479** *398*	2,983 **3,383** *2,594*	8,581 **8,955** *7,282*	354 **336** *292*	6,942 **5,475** *5,263*	451 **451** *419*	350 **679** *689*	491 **349** *199*	17,169 **16,245** *14,144*
(3) Information	245 **522** *49*	219 **250** *171*	92 **149** *199*	3,945 **3,388** *3,419*	4,501 **4,309** *3,838*	29 **233** *222*	3,403 **3,056** *2,463*	476 **476** *448*	130 **262** *281*	131 **81** *9*	8,670 **8,417** *7,261*
(4) Professional and special services	5,046 **3,686** *3,363*	12,737 **10,256** *12,393*	5,803 **5,416** *4,455*	8,664 **6,889** *5,743*	32,250 **26,247** *25,954*	518 **443** *552*	7,702 **5,682** *5,928*	1,145 **1,145** *906*	963 **574** *549*	665 **655** *244*	43,243 **34,746** *34,133*
(5) Rentals	808 **581** *315*	370 **826** *432*	27 **40** *20*	283 **352** *352*	1,488 **1,799** *1,119*	35 **51** *42*	1,389 **1,492** *1,357*	1,703 **1,703** *1,509*	130 **109** *112*	37 **43** *35*	4,782 **5,197** *4,174*
(6) Purchased repair and upkeep	450 **503** *380*	647 **377** *354*	13 **13** *12*	132 **100** *140*	1,242 **993** *886*	21 **7** *2*	1,121 **910** *1,115*	15 **15** *23*	38 **83** *57*	19 **12** *10*	2,456 **2,020** *2,093*
(7) Utilities, materials and supplies	1,502 **1,317** *936*	1,546 **1,092** *750*	331 **228** *307*	1,693 **2,175** *1,656*	5,072 **4,812** *3,649*	434 **38** *37*	2,402 **1,362** *1,328*	417 **417** *305*	259 **101** *130*	242 **189** *96*	8,826 **6,919** *5,545*
(9) Construction and acquisition of machinery and equipment	468 **1,220** *506*	1,239 **479** *760*	18 **118** *49*	177 **522** *350*	1,902 **2,339** *1,665*	16 **7** *13*	629 **2,077** *1,316*	1,104 **1,104** *409*	147 **203** *174*	93 **87** *77*	3,891 **5,817** *3,654*
(10) Grants, contributions and other transfer payments		229,214 **226,776** *218,979*	2,489,920 **2,481,608** *2,243,787*	170,669 **162,630** *127,059*	2,889,803 **2,871,014** *2,589,825*				57,009 **57,009** *54,429*		2,946,812 **2,928,023** *2,644,254*
(12) All other expenditures	6 **6** *1*	20 **10** *10*		506 **37** *16*	532 **53** *27*		3,526 **2,944** *2,954*	9,048 **464** *658*			13,106 **3,461** *3,639*
(1-12) Total	35,592 **34,830** *30,588*	319,395 **312,602** *303,808*	2,500,448 **2,491,771** *2,252,271*	213,948 **203,462** *161,714*	3,069,383 **3,042,665** *2,748,381*	2,427 **2,391** *2,174*	121,387 **113,920** *107,264*	21,476 **12,892** *11,193*	62,866 **62,860** *60,084*	3,438 **3,085** *1,746*	3,280,977 **3,237,813** *2,930,842*
(13) *Less:* revenues credited to the vote								13,555 **13,555** *12,864*			13,555 **13,555** *12,864*
Total net expenditures	35,592 **34,830** *30,588*	319,395 **312,602** *303,808*	2,500,448 **2,491,771** *2,252,271*	213,948 **203,462** *161,714*	3,069,383 **3,042,665** *2,748,381*	2,427 **2,391** *2,174*	121,387 **113,920** *107,264*	7,921 **(663)** *(1,671)*	62,866 **62,860** *60,084*	3,438 **3,085** *1,746*	3,267,422 **3,224,258** *2,917,978*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

	1984-85	1983-84
	$	$
DEPARTMENT		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	25,472,882	20,827,6[illegible]
Privileges, licences and permits	2,170,579	1,994,648
Other non-tax revenue	7,745,237	6,494,822
Total	35,388,698	29,317,108

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Canada student loans (Principal)	23,876,514	
Canada student loans (Class A—Interest)	4,532	
Canada student loans (Class B—Interest)	364,710	
Adjustment to prior year's Payables at Year End (PAYE)	467,044	
Others	760,082	25,472,882
Privileges, licences and permits:		
Fees for certificates of citizenship		2,170,579
Other non-tax revenue:		
Canada student loans (Interest)	7,560,384	
Open House Canada	151,510	
Lieutenant-Governors' pension	24,260	
All others	9,083	7,745,237

	1984-85	1983-84
	$	$
PUBLIC SERVICE COMMISSION		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,004,608	87,515
Services and service fees	209,392	420,006
Other non-tax revenue	106,370	99,439
Total	1,320,370	606,960

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	990,836	
Adjustment to prior year's Payables at Year End (PAYE)	13,772	1,004,608

	1984-85	1983-84
	$	$
SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure	455,286	367,051
Other non-tax revenue	5	10
Total	455,291	367,061

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of overpayments and unspent monies on grants and scholarships	454,898	
Refunds of previous year's operating expenditure	156	
Adjustment to prior year's Payables at Year End (PAYE)	232	455,286

	1984-85	1983-84
	$	$
STATUS OF WOMEN—OFFICE OF THE CO-ORDINATOR		
Summary		
Non-Tax Revenue—		
Refunds of previous years' expenditure		187

Appendix 1

Public Service Commission
Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements are prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year except as described in Note 3 to the statements. Some of these policies are further explained in the notes which form part of these statements. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless indicated otherwise.

The Financial Services Directorate and the Fund's Comptroller, who reports functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's Comptroller, financial services officers and by the Financial Services Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

During 1984-85, the Fund was able to respond to Government as well as to voluntary restraint measures by limiting its rate increases to 5%. Further, it has limited its rate increases to 3.61% for 1985-86 and thereby assists user departments to operate within the Government spending restraints. An annual review will be conducted each year as part of the budgetary process and will allow the Fund to respond to further Government restraint measures.

Approved by:

J.P. BRETON
Director, Financial Services
(Senior full-time financial officer)

K.A. SINCLAIR
Executive Director, Corporate Systems and Services
(Senior financial officer)

July 23, 1985

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Net profit for the year	(84)	1,429	20	2,017
Add: item not requiring use of funds		504		159
Operating sources	(84)	1,933	20	2,176
Net capital acquisitions		(1,127)		(404)
Working capital change	76	202	(121)	(216)
Other items		(345)		115
Authority provided	(8)	663	(101)	1,671

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Accounts receivable		
Federal Government	2,559,051	2,528,499
Outside parties	62,496	36,638
Accountable advances	925	465
Prepaid expenses	230,417	83,602
	2,852,889	2,649,204
Fixed assets (Note 5)		
At cost	1,486,610	496,429
Less: accumulated depreciation	274,590	114,624
	1,212,020	381,805
	4,064,909	3,031,009

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	1,309,680	734,354
Outside parties		
Accounts payable	337,852	427,999
Vacation pay	416,732	338,252
Deferred revenue	71,008	228,754
	2,135,272	1,729,359
Long-term liability		
Provision for employee termination benefits	1,010,723	813,872
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	(3,263,530)	(2,265,543)
Accumulated surplus	4,182,444	2,753,321
	918,914	487,778
	4,064,909	3,031,009

The accompanying notes are an integral part of the financial statements.

Appendix 1—*Continued*

Public Service Commission—*Continued*
Staff Development and Training Revolving Fund — *Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Revenue		
Course fees and services (Note 4)	12,899,352	12,306,987
Catering and accommodation	766,689	710,461
	13,666,041	13,017,448
Operating expenses		
Salaries and employee benefits	7,243,119	6,525,523
Provision for employee termination benefits (Note 2a)	206,657	64,898
Depreciation (Note 5)	209,351	93,640
Rentals	1,117,473	1,253,214
Professional and special services	1,127,267	922,865
Materials and supplies	394,909	304,822
Travel and communications	451,708	419,213
Catering and accommodation	689,943	540,357
Equipment		7,589
Information	475,974	456,957
Repairs	14,744	24,009
Administrative and financial services	204,000	377,341
Loss on disposal of fixed assets	87,396	
Other	14,377	9,700
	12,236,918	11,000,128
Net profit	1,429,123	2,017,320

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year, unadjusted for 1984	2,371,516	664,156
Prior years' adjustment (Note 3)	381,805	71,845
Balance, beginning of year, as restated	2,753,321	736,001
Net profit for the year (as previously reported for 1984)	1,429,123	1,707,360
Adjustment for change in accounting policy (Note 3)		309,960
Net profit for the year (as restated for 1984)	1,429,123	2,017,320
Balance, end of year (as restated for 1984)	4,182,444	2,753,321

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sources of working capital		
Operations		
Net profit for the year	1,429,123	2,017,320
Add: items not requiring use of funds		
provision for employee termination benefits	206,657	64,898
depreciation	209,351	93,640
loss on disposal of fixed assets	87,396	
	1,932,527	2,175,858
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	997,987	1,537,051
Acquisitions of fixed assets	1,126,962	403,600
Decrease in employee termination benefits	9,806	18,945
	2,134,755	1,959,596
(Decrease) increase in working capital	(202,228)	216,262
Working capital, beginning of year	919,845	703,583
Working capital, end of year	717,617	919,845
Changes in working capital components:		
Increase in accounts receivable	56,410	526,342
Increase in accountable advances	460	
Increase (decrease) in prepaid expenses	146,815	(10,231)
(Increase) in accounts payable	(485,179)	(274,949)
(Increase) in vacation pay	(78,480)	(51,096)
Decrease in current portion of the provision for employee termination benefits		10,117
Decrease in deferred revenue	157,746	16,079
	(202,228)	216,262

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1985

	1985	1984
	$	$
(Debit) balance in the accumulated net charge against the Fund's authority account	(3,263,530)	(2,265,543)
Add: PAYE charges against the appropriation account after March 31	1,526,739	1,142,031
Less: amounts credited to the appropriation account after March 31	2,346,888	2,297,219
Net authority (provided), end of year	(4,083,679)	(3,420,731)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	8,583,679	7,920,731

Appendix 1—*Concluded*

Public Service Commission—*Concluded*
Staff Development and Training Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971 for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act, S.C. 1980, c. 17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed $4,500,000 at any time. In accordance with Votes 115a (1980-81) and 35c (1981-82), accumulated deficits of $4,573,071 have been deleted from the accounts. An amount of $1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies and practices

(a) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(b) Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing fixed asset purchases and charging operations for the use of these assets. These fixed assets are depreciated on the declining balance method from the year of acquisition over their useful lives as follows:

Office and classroom furniture	10 years
Office and classroom equipment	6 to 7 years
EDP and word processing equipment	4 years

3. Change in accounting policy

As noted above, effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing fixed asset purchases and charging operations with depreciation. The impact on the 1984-85 statements is an increase in net profit as follows:

	$
Capitalization of fixed assets purchases	1,126,962
Less: depreciation for the year	209,351
loss on disposal of fixed assets	87,396
	830,215

This accounting policy has been applied retroactively with the following impact on the 1984 financial statements:

		$
Increase in net income comprised of:		
Capitalization of fixed assets purchases		403,600
Less: depreciation for the year		93,640
		309,960
Increase in accumulated surplus comprised of:		
Increase in net income		309,960
Prior years' adjustment:		
Capitalization of fixed assets (1981-82, 1982-83)	$ 92,829	
Less: depreciation	(20,984)	71,845
		381,805

4. Subsidized operations

Appropriation funds in the amount of $2,885,000 were paid to the Staff Development and Training Revolving Fund for the 1984-85 fiscal year. These funds were approved to cover the cost of the ongoing operations which are not cost recoverable. The comparative figure for 1983-84 is $2,900,125.

5. Fixed assets and accumulated depreciation

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	55,969	691,008	21,408	725,569
Equipment	179,076	300,214	113,873	365,417
EDP and word processing equipment	261,384	135,740	1,500	395,624
	496,429	1,126,962	136,781	1,486,610

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	10,175	72,118	5,791	76,502
Equipment	30,006	56,721	42,727	44,000
EDP and word processing equipment	74,443	80,512	867	154,088
	114,624	209,351	49,385	274,590

Appendix 2

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1985 in accordance with the accounting policies on a basis consistent with that of the preceding year.

The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the statements and elsewhere in the Public Accounts is consistent with the information presented in the statement of operations, unless indicated otherwise.

The Council's directorate of financial and administrative services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard of Council's assets. Financial management and internal control systems are augmented by the maintenance of an internal audit program whose results are reported to an Audit and Evaluation Committee. This Committee is composed of Council members. Council activities are subject to a yearly audit by the Auditor General. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

Approved by the Council:

W.E. TAYLOR
President

G. BOULIANE
Treasurer

July 25, 1985

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND
THE HONOURABLE WALTER F. MCLEAN, M.P.
SECRETARY OF STATE OF CANADA

I have examined the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the expenditure of the Council for the year ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the financial statement applied on a basis consistent with that of the preceding year.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 18, 1985

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Expenditure		
Grants (Schedule I)	57,009	54,429
Operating (Schedule II)	6,277	6,039
	63,286	60,468
Provided for by:		
Parliamentary appropriations		
Grants (Note 3)	57,009	54,429
Operating expenditure (Note 3)	5,342	5,195
Statutory—Contributions to employee benefit plans	510	460
	62,861	60,084
Services provided without charge by other departments	425	384
	63,286	60,468

The accompanying notes and schedules are an integral part of this statement.

Approved by the Council:

W.E. TAYLOR
President

G. BOULIANE
Treasurer

Appendix 2—*Continued*

Social Sciences and Humanities Research Council—*Continued*

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1985

1. Authority and objective

The Council was established in 1977 by the Social Sciences and Humanities Research Council Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditure is recorded on an accrual basis, in accordance with the Government's PAYE accounting policy, except for employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge from Government departments are included in operating expenditure (Schedule II).

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Pension Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

3. Parliamentary appropriations

Parliamentary appropriations are recorded when used and any amount not used lapses in accordance with Section 30 of the Financial Administration Act. Appropriations are as follows:

	Grants expenditure		Operating expenditure	
	1985	1984	1985	1984
	(in thousands of dollars)			
Department of Communications				
Main Estimates				
Vote 90 (1984—Vote 100)	51,329	54,429		
Vote 85 (1984—Vote 95)			5,127	5,206
Secretary of State				
Supplementary Estimates (B)				
Votes 55 and 50	5,430		470	
Supplementary Estimates (C)				
Votes 55 and 50	250		(250)	
	57,009	54,429	5,347	5,206
Amounts lapsed				
Amount not used			(5)	(1)
Reserve allotment				(10)
Amount spent	57,009	54,429	5,342	5,195

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to $94,964 (1984—$92,740) are not included in the statement of operations.

(b) Refunds of previous years' expenditure

Refunds of previous years' expenditure amounting to $455,291 (1984—$367,051) are not included in the statement of operations.

(c) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of $250,000 which was originally invested in sinking funds debentures, maturing March 1, 1995 and bearing interest at 10½% per annum but which were called for redemption on March 1, 1985. The fund was then deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, are as follows:

	1985	1984
	(in thousands of dollars)	
Balance, beginning of year	329	330
Add—Interest earned	33	33
Less—Fellowships paid	(50)	(34)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	312	329

(d) Special Trust Funds

During the year, an anonymous donation of $50,000 was made to the Council, for the creation and administration, in 1986 and 1987, of two special postdoctoral fellowships for research in sociology on urban poverty in Canada. Of this donation, and amount of $25,000 was received and deposited in the Consolidated Revenue Fund in an interest bearing trust account, in the name of the Council; the balance will be received before December 31, 1985.

Appendix 2—*Concluded*

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1985—*Concluded*

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Awards approved in the year ended March 31, 1985 and previous years are payable as follows:

	(in millions of dollars)
1986	43.8
1987	6.5
Subsequent years	2.2
	52.5

SCHEDULE OF GRANTS EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars) SCHEDULE I

	1985	1984
Fellowships	18,246	17,639
Research grants	16,525	15,942
Negotiated grants	8,219	6,873
Strategic grants	7,166	7,211
Research communication grants	5,412	5,245
International relations grants	1,174	1,100
Special grants	242	394
Jules and Gabrielle Léger Fellowship	25	25
	57,009	54,429

SCHEDULE OF OPERATING EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars) SCHEDULE II

	1985	1984
Salaries and employee benefits	3,920	3,726
Expenditure for Council and its Committees	559	584
Accommodation	329	305
Material and supplies	297	307
Acquisition of office furniture and equipment	202	174
Professional and special services	202	142
Data processing	137	102
Program evaluation	120	148
Rental of facilities and equipment	109	100
Postage and freight	103	99
Travel	97	112
Telecommunications	92	105
Advertising and publication	67	105
Repairs and maintenance	43	30
	6,277	6,039

SECTION 24

1984-85
PUBLIC ACCOUNTS

Social Development

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Total cost of program—Budgetary 24.4
Program by activity—Budgetary 24.4
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SOCIAL DEVELOPMENT*

Objective

—To formulate, develop, evaluate and co-ordinate policies in relation to the programs and activities of the Government that support Canadian social development and the well-being of Canadians.

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* The Ministry of State for Social Development was terminated on September 1, 1984.

Note: The Canada Development Corporation, the Canada Development Investment Corporation, Eldorado Nuclear Limited, Canadair Financial Corporation Inc. (formerly Canadair Limited) and The de Havilland Aircraft of Canada, Limited were transferred to the Department of Regional Industrial Expansion.

Use of Appropriations

Vote	Program
	Budgetary
1	Program expenditures
Stat	Minister's salary and motor car allowance
Stat	Contributions to employee benefit plans
	Total—Budgetary

Total Cost of Program—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of program
SOCIAL DEVELOPMENT	1984-85	2,687		598	102	3,387
	1983-84	6,454	14	474	76	6,990

Program by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Policy formulation, program review and assessment	6,709	2,668	31	19			6,740	2,687
Add: accommodation provided without charge by Public Works	598	598					598	598
other services provided without charge by other departments	102	102					102	102
Total cost of program	7,409	3,368	31	19			7,440	3,387

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
6,455,500		6,455,500		6,455,500	2,402,565	4,052,935		5,791,216
40,500	(30,018)	10,482		10,482	10,482			40,975
657,000	(383,260)	273,740		273,740	273,740			622,000
7,153,000	(413,278)	6,739,722		6,739,722	2,686,787	4,052,935		6,454,191

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT		1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
(1)	Salaries and wages	5,065	1,651	4,279
(1)	Other personnel costs	276	388	622
(2)	Transportation and communications	420	282	503
(3)	Information	100	42	45
(4)	Professional and special services	516	189	512
(5)	Rentals	112	23	59
(6)	Purchased repair and upkeep	90	50	116
(7)	Utilities, materials and supplies	100	39	116
(9)	Construction and acquisition of machinery and equipment	31	19	201
(12)	All other expenditures	30	4	1
	Total net expenditures	6,740	2,687	6,454

Revenue

	1984-85	1983-84
	$	$
Summary		
Non-Tax Revenue—		
Other non-tax revenue	345	14,147

SECTION 25

1984-85
PUBLIC ACCOUNTS

Solicitor General

Department
Correctional Service
National Parole Board
Royal Canadian Mounted Police

CONTENTS

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SOLICITOR GENERAL

Department

Objective

ADMINISTRATION PROGRAM

—To provide overall policy direction to the programs of the Department.

Correctional Service

Objective

—To administer sentences imposed by the courts and to prepare offenders for their return as useful citizens to the community.

National Parole Board

Objective

—To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Royal Canadian Mounted Police

Objective

LAW ENFORCEMENT PROGRAM*

—To enforce laws, prevent crime, maintain peace, order and security.

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*Includes the Canadian Security Intelligence Service established in July 1984.

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	ADMINISTRATION PROGRAM	
	Budgetary	
1	Program expenditures, the grants listed in the Estimates and contributions	
	1a	$ 18,995,000
	1b	78,250,000
	1c	3,114,000
	Transfer from TB Vote 10(1)	15,276,000
		93,322
Stat	Solicitor General—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	CORRECTIONAL SERVICE	
	Budgetary	
5	Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions; and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependents of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; (d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	$ 561,075,000
	5c To authorize the transfer of $12,587,999 from Solicitor General Vote 10, Appropriation Act No. 2, 1984-85 for the purposes of this Vote	
	Transfer from: Vote 10	1
	TB Vote 10(1)	12,587,999
		553,333
10	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies	
	Less: transfer to Vote 5	$ 151,281,000
		12,587,999
Stat	Pensions and other employee benefits	
Stat	Contributions to employee benefit plans	
Stat	Forgiveness of parolee loans	
Stat	Refunds of amounts credited to revenue in previous years	
	Total program—Budgetary	
	Non-budgetary	
L14b	To extend the purposes of the Parolees' Loan Account established by Solicitor General Vote L103b, Appropriation Act No. 1, 1969: (a) to authorize loans to individuals under mandatory supervision; and (b) to increase from $10,000 to $50,000 the amount that may be outstanding at any time against the said Account, Appropriation Act No. 3, 1983. (Net)	
	NATIONAL PAROLE BOARD	
	Budgetary	
15	Program expenditures	
	15c	$ 12,499,000
	Transfer from TB Vote 10(1)	436,000
		37,400
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	ROYAL CANADIAN MOUNTED POLICE	
	LAW ENFORCEMENT PROGRAM(2)	
	Budgetary	
20	Operating expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	$ 648,421,000
	20b	1,504,000
	Transfer from TB Vote 10(1)	1,286,946
25	Capital expenditures	
	25b	$ 82,987,000
		18,218,000
Stat	Pensions and other employee benefits—Members of the Force	
Stat	Contributions to employee benefit plans	
Stat	Federal Court awards	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

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(1) Treasury Board Vote 10 employment initiatives.

(2) Includes data related to the activities of the Canadian Security Intelligence Service which was created by an Act of Parliament in July, 1984.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
115,728,322		115,728,322		115,728,322	38,792,914	76,935,408		26,767,420
40,500	1,183	41,683		41,683	41,683			40,975
1,246,500	190,000	1,436,500		1,436,500	1,436,500			1,341,000
117,015,322	***191,183***	***117,206,505***		***117,206,505***	***40,271,097***	***76,935,408***		***28,149,395***
574,216,333		574,216,333		574,216,333	553,149,405	21,066,928		489,940,523
138,693,001		138,693,001		138,693,001	132,463,715	6,229,286		114,674,822
170,000	(5,897)	164,103		164,103	164,103			154,271
46,947,000	7,154,000	54,101,000		54,101,000	54,101,000			47,123,000
	10,484	10,484		10,484	10,484			7,306
	185	185		185	185			18,822
760,026,334	***7,158,772***	***767,185,106***		***767,185,106***	***739,888,892***	***27,296,214***		***651,918,744***
			33,989	***33,989***	***3,320***		***30,669***	***6,078***
12,972,400		12,972,400		12,972,400	12,465,949	506,451		12,446,066
1,307,000	200,000	1,507,000		1,507,000	1,507,000			1,359,000
14,279,400	***200,000***	***14,479,400***		***14,479,400***	***13,972,949***	***506,451***		***13,805,066***
651,211,946		651,211,946		651,211,946	607,060,069	44,151,877		597,740,567
101,205,000		101,205,000		101,205,000	90,900,682	10,304,318		73,815,761
128,778,000	(6,802,146)	121,975,854		121,975,854	121,975,854			116,371,811
13,588,000	2,071,000	15,659,000		15,659,000	15,659,000			13,762,000
	281,453	281,453		281,453	281,453			47,600
894,782,946	***(4,449,693)***	***890,333,253***		***890,333,253***	***835,877,058***	***54,456,195***		***801,737,739***
1,786,104,002	3,100,262	1,789,204,264		1,789,204,264	1,630,009,996	159,194,268		1,495,610,944
			33,989	33,989	3,320		30,669	6,078

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
DEPARTMENT	1984-85	40,271	197		1,680	635	42,389
	1983-84	28,149	71		1,527	625	30,230
CORRECTIONAL SERVICE	1984-85	739,889	24,832	13,900	5,973	12,618	747,548
	1983-84	651,919	17,286	13,864	5,008	9,939	663,444
NATIONAL PAROLE BOARD	1984-85	13,973	19		1,120	280	15,354
	1983-84	13,805	2		1,170	222	15,195
ROYAL CANADIAN MOUNTED POLICE	1984-85	835,877	7,933	72,591	13,919	19,184	933,638
	1983-84	801,738	7,607	62,486	8,947	13,498	879,062
Total	1984-85	1,630,010	32,981	86,491	22,692	32,717	1,738,929
	1983-84	1,495,611	24,966	76,350	16,652	24,284	1,587,931

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
ADMINISTRATION PROGRAM								
Departmental administration	23,953	21,894	868	1,055	92,386	17,322	117,207	40,271
Less: receipts credited to revenue		197						197
Add: accommodation provided without charge by Public Works	1,680	1,680					1,680	1,680
other services provided without charge by other departments	635	635					635	635
Total cost of program	26,268	24,012	868	1,055	92,386	17,322	119,522	42,389
CORRECTIONAL SERVICE								
Planning and management	22,488	22,710	1,412	4,834			23,900	27,544
Custody of inmates	146,667	142,188	183	1,127			146,850	143,315
Education, training and employment of inmates	74,525	71,678	3,317	4,203			77,842	75,881
Offender case management	160,837	151,843	692	764	1,227	1,083	162,756	153,690
Health care	41,948	39,981	158	430			42,106	40,411
Technical services	115,629	110,379	131,983	119,665			247,612	230,044
Administration	64,854	67,340	948	1,441	317	223	66,119	69,004
	626,948	606,119	138,693	132,464	1,544	1,306	767,185	739,889
Less: receipts credited to revenue	24,832	24,832					24,832	24,832
Add: accommodation provided without charge by this department	13,900	13,900					13,900	13,900
accommodation provided without charge by Public Works	5,973	5,973					5,973	5,973
other services provided without charge by other departments	12,618	12,618					12,618	12,618
Total cost of program	634,607	613,778	138,693	132,464	1,544	1,306	774,844	747,548
NATIONAL PAROLE BOARD								
Parole Board operations	14,372	13,692	107	281			14,479	13,973
Less: receipts credited to revenue		19						19
Add: accommodation provided without charge by Public Works	1,120	1,120					1,120	1,120
other services provided without charge by other departments	280	280					280	280
Total cost of program	15,772	15,073	107	281			15,879	15,354
ROYAL CANADIAN MOUNTED POLICE								
LAW ENFORCEMENT PROGRAM								
Enforcement of federal statutes and executive orders	331,842	313,571	31,239	29,875			363,081	343,446
Canadian police services	82,526	75,906	7,854	6,082	255	188	90,635	82,176
Police services under contract	477,093	469,952	50,089	47,048			527,182	517,000
Administration	150,702	135,280	12,023	7,896	604	168	163,329	143,344
Pensions and other employee benefits	125,046	125,047			12,870	12,870	137,916	137,917
	1,167,209	1,119,756	101,205	90,901	13,729	13,226	1,282,143	1,223,883
Less: revenues credited to the vote	391,810	388,006					391,810	388,006
	775,399	731,750	101,205	90,901	13,729	13,226	890,333	835,877
Less: receipts credited to revenue	8,917	7,933					8,917	7,933
Add: accommodation provided without charge by this department	72,591	72,591					72,591	72,591
accommodation provided without charge by Public Works	13,919	13,919					13,919	13,919
other services provided without charge by other departments	19,184	19,184					19,184	19,184
Total cost of program	872,176	829,511	101,205	90,901	13,729	13,226	987,110	933,638

Grants and Contributions
(in thousands of dollars)

DEPARTMENT	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
ADMINISTRATION PROGRAM			
Grants			
Departmental administration			
Canadian Association of Chiefs of Police	50	50	50
Canadian Association for the Prevention of Crime	125	125	125
John Howard Society	50	50	50
Authorized after-care agencies	1,643	1,643	1,339
Grants to the provinces and territories for implementation of the Young Offenders' Act	12,500	12,500	
	14,368	*14,368*	*1,564*
Contributions			
Departmental administration			
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General	2,304	1,896	1,874
New Employment Expansion and Development (NEED) Program	357	324	3,522
Contributions to the provinces and territories in accordance with agreements with the Minister to assist in program development, and the development of information and record-keeping systems relative to the implementation of the Young Offenders' Act	2,400	623	
Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders' Act	72,719		
Core funding—National voluntary organizations	238	111	
Expenditures not required for the current year			1,716
	78,018	*2,954*	*7,112*
	92,386	***17,322***	***8,676***
CORRECTIONAL SERVICE			
Grants			
Administration			
Pensions and other employee benefits			
Penitentiary inmates accident compensation	164	164	154
Payments, in the nature of Workmen's Compensation, to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty	35	15	7
	118	44	51
	317	*223*	*212*
Contributions			
Planning and management			
Expenditures not required for the current year			22
Offender case management			
Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services	1,027	946	770
Contributions to persons who have been relieved of their habitual criminal status, or to organizations, including other levels of Government for the delivery of services on their behalf	200	137	
Health care			
Expenditures not required for the current year			25
	1,227	*1,083*	*817*
	1,544	***1,306***	***1,029***
ROYAL CANADIAN MOUNTED POLICE			
LAW ENFORCEMENT PROGRAM			
Grants			
Administration			
Royal Canadian Mounted Police Veterans Association	3	3	3
International Association of Chiefs of Police	1	1	1
Payments, in the nature of Workmen's Compensation, to survivors of members of the Royal Canadian Mounted Police killed while on duty	600	164	153
Pensions and other employee benefits			
Pensions under the Royal Canadian Mounted Police Pension Continuation Act	10,968	10,968	10,868
To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	1,824	1,824	1,703
Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty	78	78	73
	13,474	*13,038*	*12,801*
Contributions			
Canadian police services			
Transportation costs for attendees at Canadian Police College for Non-Royal Canadian Mounted Police Forces	*255*	*188*	
	13,729	***13,226***	***12,801***
Total	107,659	31,854	22,506

SOLICITOR GENERAL

Budgetary Expenditure by Program and Standard Object

(in thousands of dollars)

STANDARD OBJECT	Department	Correctional Service	National Parole Board	Royal Canadian Mounted Police	Total
(1) Salaries and wages	10,911 **10,857** *10,390*	361,687 **347,911** *320,843*	10,330 **10,000** *9,203*	768,810 **752,608** *716,019*	1,151,738 **1,121,376** *1,056,455*
(1) Other personnel costs	2,318 **2,318** *1,626*	58,495 **58,070** *50,774*	1,507 **1,507** *1,359*	133,762 **124,765** *117,489*	196,082 **186,660** *171,248*
(2) Transportation and communications	1,524 **1,681** *1,293*	22,482 **22,547** *17,911*	1,152 **1,116** *1,110*	77,731 **73,269** *65,325*	102,889 **98,613** *85,639*
(3) Information	748 **575** *598*	597 **654** *354*	69 **223** *114*	702 **703** *414*	2,116 **2,155** *1,480*
(4) Professional and special services	7,243 **5,009** *4,090*	76,685 **83,952** *66,013*	883 **468** *625*	48,630 **43,877** *42,812*	133,441 **133,306** *113,540*
(5) Rentals	328 **359** *323*	4,034 **3,071** *2,705*	84 **37** *76*	23,362 **20,719** *19,281*	27,808 **24,186** *22,385*
(6) Purchased repair and upkeep	111 **174** *124*	9,107 **10,778** *8,604*	90 **121** *113*	31,267 **28,027** *24,074*	40,575 **39,100** *32,915*
(7) Utilities, materials and supplies	748 **919** *692*	82,149 **72,979** *62,769*	257 **217** *153*	61,076 **55,282** *51,968*	144,230 **129,397** *115,582*
(8) Construction and acquisition of land, buildings and works		125,299 **101,533** *92,655*		43,480 **36,262** *33,507*	168,779 **137,795** *126,162*
(9) Construction and acquisition of machinery and equipment	868 **1,055** *336*	12,534 **23,878** *15,681*	107 **281** *1,050*	57,725 **54,639** *40,309*	71,234 **79,853** *57,376*
(10) Grants, contributions and other transfer payments	92,386 **17,322** *8,676*	1,544 **1,306** *1,029*		13,729 **13,226** *12,801*	107,659 **31,854** *22,506*
(12) All other expenditures	22 **2** *1*	12,572 **13,210** *12,581*	 **3** *2*	21,869 **20,506** *18,846*	34,463 **33,721** *31,430*
(1-12) Total	117,207 **40,271** *28,149*	767,185 **739,889** *651,919*	14,479 **13,973** *13,805*	1,282,143 **1,223,883** *1,142,845*	2,181,014 **2,018,016** *1,836,718*
(13) *Less:* revenues credited to the vote				391,810 **388,006** *341,107*	391,810 **388,006** *341,107*
Total net expenditures	117,207 **40,271** *28,149*	767,185 **739,889** *651,919*	14,479 **13,973** *13,805*	890,333 **835,877** *801,738*	1,789,204 **1,630,010** *1,495,611*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

DEPARTMENT

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	197,224	71,099

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	85,027	
Adjustment to prior year's Payables at Year End (PAYE)	112,197	
		197,224

CORRECTIONAL SERVICE

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	2,651,367	718,242
Services and service fees	935,732	1,713,126
Privileges, licences and permits	189,248	310,332
Proceeds from sales	20,524,132	14,364,457
Other non-tax revenue	531,024	180,099
Total	24,831,503	17,286,256

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	596,839	
Adjustment to prior year's Payables at Year End (PAYE)	2,054,528	
		2,651,367
Services and service fees:		
Services and service fees	234	
Sundry	8,752	
Laundry service	47,274	
Inmate maintenance—Contracted (federal-provincial agreements)	851,783	
Psychiatric services—Contracted	94	
Non-duty meals—Revenue (profit portion)	27,595	
		935,732
Privileges, licences and permits:		
Rentals	33,038	
Board and lodging—Inmates	156,210	
		189,248
Proceeds from sales:		
Sales of farm produce	1,940,719	
Inmate canteen—Issues to inmates	5,860,972	
Net profit transferred to Inmate Welfare Fund	(167,160)	
Manufactured products	12,889,601	
		20,524,132
Other non-tax revenue:		
Premium and discount on exchange	355	
Fines and forfeitures—Includes contraband	25,105	
Miscellaneous	481,823	
Provincial sales tax commissions	1,994	
Inmate clothing—Includes loans repaid	2,962	
Claims for the Crown	18,785	
		531,024

NATIONAL PAROLE BOARD

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	19,253	2,282
Other non-tax revenue	23	5
Total	19,276	2,287

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	4,521	
Adjustment to prior year's Payables at Year End (PAYE)	14,732	
		19,253

ROYAL CANADIAN MOUNTED POLICE

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Return on investments	10,375	24,192
Refunds of previous years' expenditure	1,091,692	1,693,396
Services and service fees	1,007	1,245
Privileges, licences and permits	3,130,864	2,957,652
Proceeds from sales	3,301,230	2,708,714
Other non-tax revenue	397,483	221,529
Total	7,932,651	7,606,728

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Return on investments:		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	9,828	
Transfer of profit	547	
		10,375
Refunds of previous years' expenditure:		
Repayment by provinces for various investments	126,755	
Repayment for services rendered to other Government departments	182,464	
Repayment for repairs to motor vehicles	279,037	
Sundries	487,218	
Adjustment to prior year's Payables at Year End (PAYE)	16,218	
		1,091,692
Services and service fees:		
Access to information		1,007
Privileges, licences and permits:		
Rental of public buildings and property		3,130,864

Revenue—*Concluded*

	1984-85	
	$	$
Proceeds from sales:		
Sale of cloth to manufacturers	406,911	
Sale of kit and clothing to members	432,839	
Sale of kit and clothing to provinces for auxiliary members	100,570	
Royal Canadian Mounted Police mess meals paylist deductions	134,714	
Royal Canadian Mounted Police mess meals—Taxable cash sales	871,352	
Royal Canadian Mounted Police mess meals—Non-taxable cash sales	987,058	
Per-diem board mess payments	237,993	
Sale of ammunition to members	5,592	
Sundry sales	124,201	
		3,301,230
Other non-tax revenue:		
Payment to Royal Canadian Mounted Police Officers Pension Fund	32,609	
Payment for Musical Ride performances	74 500	
Damage assessments against members—Motor vehicles	2,749	
Payment for training services at Depot	262,119	
Compensation from provincial sales tax	1,810	
Sundries	23,696	
		397,483

SECTION 26

1984-85
PUBLIC ACCOUNTS

Supply and Services

Department
Crown Assets Disposal Corporation
Royal Canadian Mint
Statistics Canada

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SUPPLY AND SERVICES

Department

Objectives

SERVICES PROGRAM

—To fulfill the responsibilities of the Receiver General, and to provide in an economic and efficient manner a broad range of administrative, management and advisory services as required by the Government and as requested by client departments and agencies.

SUPPLY PROGRAM

PROGRAM

—To encourage research and development in the private sector which contributes to departmental programs; to help finance certain costs incurred on Government contracts resulting from the use of those contracts to support industrial research or industrial development objectives in Canada, including the expansion of Canadian technology and Canadian content in federal Government purchases; and to provide free and subsidized distribution of Government publications and Parliamentary papers thereby enhancing public access to such documents.

SUPPLY REVOLVING FUND

—To acquire and/or provide goods and services required by departments and agencies, taking into account the contribution of supply to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

DEFENCE PRODUCTION REVOLVING FUND

—To assist in carrying out the responsibilities specified in the Defence Production Act related to the acquiring, transportation, and stockpiling of strategic materiel and defence supplies.

CANADIAN UNITY INFORMATION OFFICE PROGRAM*

—To promote Canadian unity.

Crown Assets Disposal Corporation

Objective

—To act as an agent of the Crown in the sale of surplus assets.

Royal Canadian Mint

Objectives

—To produce and arrange for the production and supply of coins of the currency of Canada;

—To produce coins of the currency of countries other than Canada;

—To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and

—To make medals, plaques and other things as are incidental to the powers of the Mint.

Statistics Canada

Objective

—To collect and provide statistical information needed for understanding the Canadian economy and Canadian institutions and for the development of economic and social policies and programs; to collaborate with other departments and agencies of the federal Government, provincial and municipal governments and with businesses and individuals on the development of methodology and its application and on the production of new and expanded statistical information to meet their particular requirements.

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* Formerly under the Department of Justice (PC 1984-3201 dated September 17, 1984).

Use of Appropriations

Vote	Program	
	DEPARTMENT	
	SERVICES PROGRAM	
	Budgetary	
1	Program expenditures including recoverable expenditures on behalf of the Canada Pension Plan, the Unemployment Insurance Act, 1971, the Supply Revolving Fund and authority to spend revenue received during the year	$ 183,901,500
	Transfer from TB Vote 10[1]	100,232
Stat	Minister of Supply and Services—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	SUPPLY PROGRAM	
	Budgetary	
5	Program expenditures including expenditures on behalf of Government departments and agencies for unsolicited research and development proposals and authority to make commitments during the current fiscal year of $18,000,000 in respect of such proposals	$ 28,866,000
	5c Contributions	1,200,000
	Use of appropriations not required for the current year	
	SUPPLY PROGRAM—SUPPLY REVOLVING FUND	
Stat	Estimates 1984-85	
	Transfer of accumulated surplus	
	SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND	
Stat	Estimates 1984-85	
	Transfer of accumulated surplus	
	Total program—Budgetary	
	CANADIAN UNITY INFORMATION OFFICE PROGRAM	
	Budgetary	
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Subtotal—Budgetary	
	CROWN ASSETS DISPOSAL CORPORATION[2]	
	Budgetary	
Stat	Administration and other expenses recovered from net proceeds from sales per Section 11 of the Surplus Crown Assets Act.	
	ROYAL CANADIAN MINT	
	Non-budgetary	
Stat	The Royal Canadian Mint Act, Sections 18 and 19. At the request of the Mint and on the recommendation of the Minister, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Mint under such terms and conditions as are approved by the Governor in Council for the purposes of:	
	Section 18(1).(a) Meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate $5,000,000; and (b) financing the costs of capital projects.	
	Section 18(2). The total amount outstanding at any time of loans made under Subsection (1) shall not exceed $35,000,000. (Net)	
	Section 19(2). The aggregate of all amounts loaned to the Mint for temporary purposes and outstanding at any time shall not exceed $1,000,000. (Net)	
	Total program—Non-budgetary	
	STATISTICS CANADA	
	Budgetary	
10	Program expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	$ 186,902,000
	10c	354,000
	Transfer from: TB Vote 10[1]	126,973
	TB Vote 30[1]	100,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

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[1] Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

[2] Expenses of $4,043,702 were all recovered from net proceeds from sales (portion required was credited to Standard Object 13).

Appropriations					Used in the current year	Balances		Used in the previous year
Current year								
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total		Lapsed (overexpended)	Carried forward	
$	$	$	$	$	$	$	$	$
184,001,732		184,001,732		184,001,732	179,591,780	4,409,952		172,168,957
40,500	1,183	41,683		41,683	41,683			40,975
21,539,000	3,283,000	24,822,000		24,822,000	24,822,000			23,284,000
205,581,232	***3,284,183***	***208,865,415***		***208,865,415***	***204,455,463***	***4,409,952***		***195,493,932***
30,066,000		30,066,000		30,066,000	22,494,106	7,571,894		26,607,070
								679,230
30,066,000		*30,066,000*		*30,066,000*	*22,494,106*	*7,571,894*		*27,286,300*
								9,594,898
6,772,000	(6,772,000)		154,128,189	154,128,189				
	(5,691,677)	(5,691,677)		(5,691,677)				
6,772,000	*(12,463,677)*	*(5,691,677)*	*154,128,189*	*148,436,512*	*(35,545,328)*		*183,981,840*	*9,594,898*
								(776,591)
(7,669,000)	7,669,000		91,345,460	91,345,460				
	(455,935)	(455,935)		(455,935)				
(7,669,000)	*7,213,065*	*(455,935)*	*91,345,460*	*90,889,525*	*(2,857,176)*		*93,746,701*	*(776,591)*
29,169,000	***(5,250,612)***	***23,918,388***	***245,473,649***	***269,392,037***	***(15,908,398)***	***7,571,894***	***277,728,541***	***36,104,607***
16,117,000		16,117,000		16,117,000	13,328,987	2,788,013		19,527,331
349,000		349,000		349,000	349,000			434,000
16,466,000		***16,466,000***		***16,466,000***	***13,677,987***	***2,788,013***		***19,961,331***
251,216,232	(1,966,429)	249,249,803	245,473,649	494,723,452	202,225,052	14,769,859	277,728,541	251,559,870
7,357,703	(7,357,703)		21,607,625	21,607,625	(2,131,785)		23,739,410	(1,971,785)
			160,000	160,000			160,000	
7,357,703	*(7,357,703)*		***21,767,625***	***21,767,625***	***(2,131,785)***		***23,899,410***	***(1,971,785)***
187,482,973		187,482,973		187,482,973	187,077,250	405,723		170,263,592
18,202,000	2,774,000	20,976,000		20,976,000	20,976,000			19,321,000
205,684,973	***2,774,000***	***208,458,973***		***208,458,973***	***208,053,250***	***405,723***		***189,584,592***
456,901,205	807,571	457,708,776	245,473,649	703,182,425	410,278,302	15,175,582	277,728,541	441,144,462
7,357,703	(7,357,703)		21,767,625	21,767,625	(2,131,785)		23,899,410	(1,971,785)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	*Add:* Employee surgical-medical insurance (Treasury Board)	Total cost of programs
DEPARTMENT							
SERVICES	1984-85	204,455	19,505	24,971	4,412		214,333
	1983-84	195,494	10,053	23,764	3,475		212,680
SUPPLY	1984-85	22,494	31,949				(9,455)
	1983-84	27,286	44,061				(16,775)
SUPPLY—SUPPLY REVOLVING FUND	1984-85	(35,545)					(35,545)
	1983-84	9,595					9,595
SUPPLY—DEFENCE PRODUCTION REVOLVING FUND	1984-85	(2,857)					(2,857)
	1983-84	(777)					(777)
CANADIAN UNITY INFORMATION OFFICE PROGRAM	1984-85	13,678	601	375	62		13,514
	1983-84	19,961	195	463	71		20,300
	1984-85	202,225	52,055	25,346	4,474		179,990
	1983-84	251,559	54,309	24,227	3,546		225,023
CROWN ASSETS DISPOSAL CORPORATION*	1984-85						
	1983-84						
STATISTICS CANADA	1984-85	208,053	3,145	27,836	1,297	3,506	237,547
	1983-84	189,585	1,401	27,141	1,284	2,773	219,382
Total	1984-85	410,278	55,200	53,182	5,771	3,506	417,537
	1983-84	441,144	55,710	51,368	4,830	2,773	444,405

*Expenses of $4,043,702 were all recovered from net proceeds from sales (portion required was credited to Standard Object 13).

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
SERVICES PROGRAM								
Departmental administration	19,919	21,572	143	480			20,062	22,052
Program administration	9,194	9,878	72	143			9,266	10,021
Public service compensation administration	77,189	83,377	2,778	1,920			79,967	85,297
Social and economic assistance payment administration	48,938	47,147	1,483	2,074			50,421	49,221
Accounts payable and other payments administration	26,912	25,347	1,318	1,806			28,230	27,153
Accounts of Canada and reporting services	54,307	45,976	2,205	1,440			56,512	47,416
Management, financial and other services	61,045	49,618	287	358			61,332	49,976
	297,504	282,915	8,286	8,221			305,790	291,136
Less: revenues credited to the vote	96,618	86,374	307	307			96,925	86,681
	200,886	196,541	7,979	7,914			208,865	204,455
Less: receipts credited to revenue		19,505						19,505
Add: accommodation provided without charge by Public Works	24,971	24,971					24,971	24,971
other services provided without charge by other departments	4,412	4,412					4,412	4,412
Total cost of program	230,269	206,419	7,979	7,914			238,248	214,333
SUPPLY PROGRAM								
Unsolicited proposals	15,000	14,915					15,000	14,915
Free and subsidized publications	3,866	3,866					3,866	3,866
Source development	10,000	2,515					10,000	2,515
Public awareness					1,200	1,198	1,200	1,198
	28,866	21,296			1,200	1,198	30,066	22,494
Less: receipts credited to revenue		31,949						31,949
	28,866	*(10,653)*			*1,200*	*1,198*	*30,066*	*(9,455)*
SUPPLY PROGRAM—SUPPLY REVOLVING FUND								
Operations	774,918	590,936	5,174	5,174			780,092	596,110
Less: receipts credited to the Fund	631,655	631,655					631,655	631,655
	143,263	*(40,719)*	*5,174*	*5,174*			*148,437*	*(35,545)*
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND								
Operations	103,159	9,412					103,159	9,412
Less: receipts credited to the Fund	12,269	12,269					12,269	12,269
	90,890	*(2,857)*					*90,890*	*(2,857)*
Total cost of program	263,019	(54,229)	5,174	5,174	1,200	1,198	269,393	(47,857)
CANADIAN UNITY INFORMATION OFFICE PROGRAM								
Audio-visual and documentation	275	151					275	151
Information and publications	11,352	10,967					11,352	10,967
Liaison and special projects	4,764	2,543	75	17			4,839	2,560
	16,391	13,661	75	17			16,466	13,678
Less: receipts credited to revenue		601						601
Add: accommodation provided without charge by Public Works	375	375					375	375
other services provided without charge by other departments	62	62					62	62
Total cost of program	16,828	13,497	75	17			16,903	13,514
CROWN ASSETS DISPOSAL CORPORATION								
Crown Assets Disposal Corporation		4,043,702						4,043,702
Less: revenues credited to the vote		4,043,702						4,043,702
Total cost of program								

Programs by Activity—Budgetary—*Concluded*

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
STATISTICS CANADA								
International and domestic economic statistics	63,604	62,113					63,604	62,113
Socio-economic statistics	40,112	37,879					40,112	37,879
Census and social statistics	17,479	16,189	64	57			17,543	16,246
Institution statistics	17,357	16,614					17,357	16,614
Technical infrastructure	52,839	53,734					52,839	53,734
Corporate management services	23,692	20,425	1,242	9,333	247	247	25,181	30,005
	215,083	206,954	1,306	9,390	247	247	216,636	216,591
Less: revenues credited to the vote	8,177	8,538					8,177	8,538
	206,906	198,416	1,306	9,390	247	247	208,459	208,053
Less: receipts credited to revenue	1,080	3,145					1,080	3,145
Add: accommodation provided without charge by Public Works	27,836	27,836					27,836	27,836
other services provided without charge by other departments	1,297	1,297					1,297	1,297
employee surgical-medical insurance (Treasury Board)	3,506	3,506					3,506	3,506
Total cost of program	238,465	227,910	1,306	9,390	247	247	240,018	237,547

Grants and Contributions

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
SUPPLY PROGRAM			
Contributions			
Public awareness			
Contributions to organizations, associations and individuals for projects to promote public education and awareness of science and technology	*1,200*	*1,198*	*65*
STATISTICS CANADA			
Grants			
Corporate management services			
Canada's fee for membership in the Inter-American Statistical Institute ($32,964 US)	41	41	41
International Statistical Institute (2,911 Swiss Francs)	2	2	2
International Association for Research in Income and Wealth ($1,450 US)	1	1	1
Financial support to the International Working Conference on Health Data Coding System	5	5	
	49	*49*	*44*
Contributions			
Corporate management services			
Massachusetts Institute of Technology ($40,568 US)	50	50	50
New Employment Expansion and Development (NEED) Program	21	21	189
Summer Canada Program	127	127	127
	198	*198*	*366*
	247	*247*	*410*
Total	1,447	1,445	475

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

		Supply							
STANDARD OBJECT	Services Program	Program	Supply Revolving Fund	Defence Production Revolving Fund	Canadian Unity Information Office Program	Subtotal	Crown Assets Disposal Corporation	Statistics Canada	Total
(1) Salaries and wages	165,921		149,511		2,685	318,117		139,611	457,728
	160,337		**149,511**		**2,327**	**312,175**		**139,551**	**451,726**
	152,145		*142,828*		*2,580*	*297,553*		*132,856*	*430,409*
(1) Other personnel costs	25,086		22,943		349	48,378		20,976	69,354
	25,327		**22,943**		**349**	**48,619**		**20,976**	**69,595**
	23,697		*22,283*		*434*	*46,414*		*19,321*	*65,735*
(2) Transportation and communications	48,430		152,657		1,847	202,934		10,431	213,365
	46,058		**152,657**		**579**	**199,294**		**10,128**	**209,422**
	43,811		*140,164*		*1,162*	*185,137*		*10,204*	*195,341*
(3) Information	1,824	3,866	68,443		7,047	81,180		4,618	85,798
	3,411	**3,866**	**68,443**		**7,656**	**83,376**		**5,153**	**88,529**
	1,289	*3,499*	*72,387*		*10,475*	*87,650*		*4,865*	*92,515*
(4) Professional and special services	30,987	15,000	30,579		3,565	80,131		25,228	105,359
	24,267	**14,915**	**30,579**		**2,407**	**72,168**		**20,243**	**92,411**
	25,226	*14,985*	*23,921*	*41*	*4,876*	*69,049*		*18,446*	*87,495*
(5) Rentals	11,299		31,898		504	43,701		4,840	48,541
	10,102		**31,898**		**169**	**42,169**		**3,698**	**45,867**
	9,426		*30,689*		*90*	*40,205*		*2,819*	*43,024*
(6) Purchased repair and upkeep	4,753		2,980		200	7,933		3,649	11,582
	5,882		**2,980**		**84**	**8,946**		**3,992**	**12,938**
	5,005		*2,781*		*98*	*7,884*		*4,232*	*12,116*
(7) Utilities, materials and supplies	9,050	10,000	94,576	9,321	252	123,199		5,042	128,241
	7,509	**2,515**	**94,576**	**9,321**	**89**	**114,010**		**3,209**	**117,219**
	9,036	*8,058*	*80,680*	*25,422*	*224*	*123,420*		*3,168*	*126,588*
(9) Construction and acquisition of machinery and equipment	8,286		5,174		17	13,477		1,981	15,458
	8,221		**5,174**		**18**	**13,413**		**9,390**	**22,803**
	8,346		*4,420*		*22*	*12,788*		*4,954*	*17,742*
(10) Grants, contributions and other transfer payments		1,200				1,200		247	1,447
		1,198				**1,198**		**247**	**1,445**
		65				*65*		*410*	*475*
(12) All other expenditures	154		221,331	93,838		315,323		13	315,336
	22		**37,349**	**91**		**37,462**	**4,043**	**4**	**41,509**
	37	*679*	*31,778*	*403*		*32,897*		*12*	*32,909*
(1-12) Total	305,790	30,066	780,092	103,159	16,466	1,235,573		216,636	1,452,209
	291,136	**22,494**	**596,110**	**9,412**	**13,678**	**932,830**	**4,043**	**216,591**	**1,153,464**
	278,018	*27,286*	*551,931*	*25,866*	*19,961*	*903,062*		*201,287*	*1,104,349*
(13) *Less:* revenues credited to the vote	96,925		631,655	12,269		740,849		8,177	749,026
	86,681		**631,655**	**12,269**		**730,605**	**4,043**	**8,538**	**743,186**
	82,524		*542,336*	*26,643*		*651,503*		*11,702*	*663,205*
Total net expenditures	208,865	30,066	148,437	90,890	16,466	494,724		208,459	703,183
	204,455	**22,494**	**(35,545)**	**(2,857)**	**13,678**	**202,225**		**208,053**	**410,278**
	195,494	*27,286*	*9,595*	*(777)*	*19,961*	*251,559*		*189,585*	*441,144*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

DEPARTMENT[1]

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Return on investments	22,219,417	35,236,876
Refunds of previous years' expenditure	2,114,364	589,410
Services and service fees	25	
Proceeds from sales	24,277,646	15,638,712
Other non-tax revenue	2,842,849	2,649,132
Total	51,454,301	54,114,130

Details

	1984-85 $	 $
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
Other—		
Royal Canadian Mint—		
Interest	1,390,770	
Profit and surplus	3,300,000	
		4,690,770
Cash—		
Interest on bank deposits		4,479,142
Other accounts—		
Interest on investment *re* military purchases		13,049,505
		22,219,417
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	1,450,875	
Adjustment to prior year's Payables at Year End (PAYE)	663,489	
		2,114,364
Proceeds from sales:		
Sales of surplus Crown assets—		
Crown Assets Disposal Corporation	22,134,962	
Sundry	2,142,684	
		24,277,646
Other non-tax revenue:		
Miscellaneous revenues	2,475,492	
Conscience money	15,564	
Donation to the Crown	155,333	
Sundry	196,460	
		2,842,849

CANADIAN UNITY INFORMATION OFFICE PROGRAM

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	600,916	195,415
Other non-tax revenue	15	55
	600,931	195,470

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	5,077	
Adjustment to prior year's Payables at Year End (PAYE)	595,839	
		600,916

STATISTICS CANADA

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	263,859	73,550
Services and service fees	1,641,202	1,106,369
Other non-tax revenue	1,240,225	221,062
Total	3,145,286[2]	1,400,981[2]

Details

	1984-85 $	 $
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Refunds of previous years' expenditure	202,824	
Adjustment to prior year's Payables at Year End (PAYE)	61,035	
		263,859

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[1] Does not include the Canadian Unity Information Office Program.

[2] These do not include $755,995 for 1984-85 and $1,634,849 for 1983-84 in non-tax revenue from the sale of Statistics Canada publications, as this revenue is credited to the Supply Revolving Fund.

Appendix 1

Crown Assets Disposal Corporation

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Crown Assets Disposal Corporation in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This statement of operations was prepared in accordance with the accounting policies set out in Note 1, on a basis consistent with that of the previous period except as described in Note 2.

Also provided with the statement of operations is a schedule reconciling the net gain from operations, as per the above statement, with the net gain from operations on the accrual basis of accounting. The accrual basis financial statements, which are also included in the Public Accounts, were examined and an opinion expressed, by the Auditor General.

The Corporation develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations and are properly recorded to maintain accountability of Government funds and safeguard the Corporation's assets. The Corporation also seeks to assure the objectivity and integrity of data in its statement of operations by organizational arrangements that provide appropriate divisions of responsibility and by ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

P. LEFEBVRE
President

D. G. ALGIER
Vice-President
Finance and Administration

August 19, 1985

STATEMENT OF OPERATIONS
FOR THE SEVEN MONTHS ENDED MARCH 31, 1985
(with comparative figures for the five months ended August 31, 1984)

	March 31, 1985	August 31, 1984
	$	$
Expenditures		
Services rendered by the Department of Supply and Services (DSS)	3,335,738	2,195,580
Furniture and equipment	9,798	3,192
Workmen's compensation	7,982	2,455
Litigation costs	7,628	6,446
Insurance	3,150	852
Directors' meeting cost	900	
	3,365,196	2,208,525
Revenue		
Commissions	4,863,247	2,333,483
Custodial services	47,979	69,334
	4,911,226	2,402,817
Net gain from operations on the modified cash basis of accounting	1,546,030	194,292

The accompanying notes are an integral part of this statement. Certain notes accompanying the audited financial statements included in this section are also an integral part of this statement.

RECONCILIATION
FOR THE SEVEN MONTHS ENDED MARCH 31, 1985
(with comparative figures for the five months ended August 31, 1984)

	March 31, 1985	August 31, 1984
	$	$
Net gain from operations on the modified cash basis of accounting	1,546,030	194,292
Less: depreciation and amortization	38,136	26,292
receipt of prior period accounts receivable	874,032	139,159
	633,862	28,841
Add: purchase of fixed assets	9,798	3,192
Net gain from operations on the accrual basis of accounting	643,660	32,033

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1985

1. Significant accounting policies

   The statement of operations has been prepared using the following accounting policies:

   (a) Expenditure recognition
   All expenditure is recorded on the accrual basis, in accordance with the Government's Payables at Year End (PAYE) accounting policy.

   (b) Revenue recognition
   Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

   (c) Capital purchases
   Acquisition of capital assets are charged to operating expenditure in the year of purchase.

2. Changes in accounting policy

   As a result of the legislation (Bill C-24) listing the Corporation as a Schedule B corporation, the reporting for the Public Accounts was changed from the accrual basis to the Government's modified cash basis of accounting. This was done in order to make it consistent with the accounting policies of the Government, and to meet the reporting requirements of the Receiver General for Canada. As a result of this change, the net gain from operations is increased by $902,370 for the seven months ended March 31, 1985. The restatement of the previous period for the five months ended August 31, 1984 increased net gain from operations by $162,259.

Appendix 1—*Continued*

Crown Assets Disposal Corporation—*Continued*

AUDITOR'S REPORT

THE HONOURABLE STEWART MCINNES, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Crown Assets Disposal Corporation as at March 31, 1985 and the statements of income and retained earnings and changes in financial position for the seven months then ended for the General Account, and the balance sheet as at March 31, 1985 and the statement of transactions for the seven months then ended for the Agency Account. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the seven months then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

E.R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 28, 1985

GENERAL ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	March 31, 1985	August 31, 1984
	$	$
Current		
Deposit with the Receiver General for Canada	1,145,961	
Due from Agency Account		874,032
Other		5,920
	1,145,961	879,952
Fixed, at cost (Note 4)		
Furniture and equipment	430,975	425,018
Leasehold improvements		3,306
	430,975	428,324
Less: accumulated depreciation and amortization	296,242	263,991
	134,733	164,333
	1,280,694	1,044,285

LIABILITIES	March 31, 1985	August 31, 1984
	$	$
Current		
Bank indebtedness		249,879
Accounts payable and accrued liabilities	669,666	462,373
Due to Canada (Note 2)	311,028	32,033
	980,694	744,285
EQUITY OF CANADA		
Retained earnings	300,000	300,000
	1,280,694	1,044,285

Approved by the Board:

P. LEFEBVRE
President

H. H. FLOYD
Vice-President

Appendix 1—*Continued*

Crown Assets Disposal Corporation—*Continued*

GENERAL ACCOUNT

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE SEVEN MONTHS ENDED MARCH 31, 1985

(with comparative figures for the five months ended August 31, 1984)

	March 31, 1985	August 31, 1984
	$	$
Revenue		
Commissions	3,989,215	2,194,324
Other	47,979	69,334
	4,037,194	2,263,658
Expenses		
Services rendered by the Department of Supply and Services (Note 5)	3,335,738	2,195,580
Depreciation and amortization	38,136	26,292
Workers' compensation	7,982	2,455
Directors' meeting costs	900	
Other	10,778	7,298
	3,393,534	2,231,625
Net income for the period	643,660	32,033
Retained earnings at beginning of the period	300,000	300,000
	943,660	332,033
Earnings allocated to Canada (Note 2)	643,660	32,033
Retained earnings at end of the period	300,000	300,000

GENERAL ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE SEVEN MONTHS ENDED MARCH 31, 1985

(with comparative figures for the five months ended August 31, 1984)

	March 31, 1985	August 31, 1984
	$	$
Source of funds		
Operations		
Net income for the period	643,660	32,033
Items not requiring an outlay of funds		
Depreciation and amortization	38,136	26,292
Loss (gain) on disposal of furniture and equipment	808	(2,374)
	682,604	55,951
Proceeds on disposal of furniture and equipment	454	2,940
	683,058	58,891
Application of funds		
Purchase of furniture and equipment	9,798	3,192
Earnings allocated to Canada	643,660	32,033
	653,458	35,225
Increase in working capital	29,600	23,666
Working capital at beginning of the period	135,667	112,001
Working capital at end of the period	165,267	135,667

AGENCY ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	March 31, 1985	August 31, 1984
	$	$
Current		
Deposit with the Receiver General for Canada	1,868,608	
Cash and term deposits		2,970,315
Accounts receivable		
Canada	72,107	101,511
Others	1,345,445	804,173
Accrued interest receivable	106,183	71,868
Current portion of long-term receivables	263,116	243,429
Prepaid expenses		270
	3,655,459	4,191,566
Long-term receivables (Note 6)	1,123,606	1,271,626
	4,779,065	5,463,192

LIABILITIES	March 31, 1985	August 31, 1984
	$	$
Current		
Accounts payable and accrued liabilities	111,573	70,471
Advance payments received from customers		18,800
Contractors' security deposits	110,103	152,505
Due to General Account		874,032
Current amount due to Canada and others (Note 2)	3,433,783	3,075,758
	3,655,459	4,191,566
Due to Canada and others (Note 2)	1,123,606	1,271,626
	4,779,065	5,463,192

Approved by the Board:

P. LEFEBVRE
President

H. H. FLOYD
Vice-President

Appendix 1—*Continued*

Crown Assets Disposal Corporation—*Continued*

AGENCY ACCOUNT

STATEMENT OF TRANSACTIONS
FOR THE SEVEN MONTHS ENDED MARCH 31, 1985
(with comparative figures for the five months ended August 31, 1984)

	March 31, 1985			August 31, 1984		
	Due to Canada	Due to others	Total	Due to Canada	Due to others	Total
	$	$	$	$	$	$
Sales	18,996,767	967,741	19,964,508	7,956,228	1,657,177	9,613,405
Less: direct sales expenses	244,113	20,438	264,551	118,788	20,794	139,582
	18,752,654	947,303	19,699,957	7,837,440	1,636,383	9,473,823
Interest earned on long-term sales agreements	69,896		69,896	51,729		51,729
Other interest and miscellaneous income				86,483		86,483
	18,822,550	947,303	19,769,853	7,975,652	1,636,383	9,612,035
Less: commissions	3,649,093	340,122	3,989,215	1,960,155	234,169	2,194,324
	15,173,457	607,181	15,780,638	6,015,497	1,402,214	7,417,711
Less: remittances	14,856,006	714,627	15,570,633	6,715,637	1,530,949	8,246,586
recovery of doubtful accounts				(35,823)		(35,823)
	14,856,006	714,627	15,570,633	6,679,814	1,530,949	8,210,763
Increase (decrease) for the period	317,451	(107,446)	210,005	(664,317)	(128,735)	(793,052)
Balance at beginning of the period	3,968,107	379,277	4,347,384	4,632,424	508,012	5,140,436
Balance at end of the period	4,285,558	271,831	4,557,389	3,968,107	379,277	4,347,384

Appendix 1—*Continued*

Crown Assets Disposal Corporation—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

•1. Authority, objectives and operations

The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department, and other bodies, report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Act also allows agents of Her Majesty and boards, commissions, corporations and other bodies that are not agents of Her Majesty, but, that are ultimately accountable to Parliament for the conduct of their affairs, the option to use the services of the Corporation. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund or to the agents of Her Majesty, boards, commissions, corporations and other bodies that are not agents of Her Majesty. Land and buildings (Order-in-Council PC 1974-2756, December 12, 1974) and certain commodities are exempted from sale by the Corporation.

The primary objectives of the Corporation are to obtain on behalf of the Crown the highest return from the sale of surplus assets and to provide efficient and reliable services to its customers.

The Corporation operates through two accounts: a general account and an agency (trust) account. The sales of the Corporation are recorded in the agency account from which direct sales expenses and sales commissions are deducted. The balance is transferred to the Consolidated Revenue Fund (CRF) or to appropriate agencies and Crown corporations. The commissions are transferred to the general account as "revenue" from which all operating expenses are paid.

Order-in-Council PC 1982-14/1256, dated April 22, 1982, conferred upon the Corporation the power to engage the services of the Department of Supply and Services in carrying out, on its behalf, the function, powers and duties relating to disposal of materiel.

As a result, the Corporation has been integrated into the Department of Supply and Services (DSS) but has maintained its legal status as a Crown corporation. Its employees have been transferred to DSS where they are carrying out all of the operations of the Corporation. Effective April 1, 1983 the Corporation's operating expenses have been paid by DSS. Each month the Corporation reimburses DSS for the operating expenses paid on its behalf plus an agreed amount of administrative charges.

An Act to amend the Financial Administration Act in relation to Crown corporations and to amend other Acts in consequence thereof came into force by proclamation on September 1, 1984. This Act (Bill C-24) rescheduled the Corporation as a departmental corporation under Schedule B to the Financial Administration Act.

The Crown Assets Disposal Corporation Dissolution Act to dissolve the Corporation and to amend the Surplus Crown Assets Act and other Acts in consequence thereof, Bill C-43, was passed by the House of Commons on April 19, 1985. The Act states that all rights and property, obligations and liabilities of the Corporation be deemed rights, property, obligations and liabilities of Her Majesty in right of Canada; and that the Minister of Supply and Services may do and perform all acts and things necessary for or incidental to closing out the affairs of the Corporation.

2. Statutory financial limitations

The Surplus Crown Assets Act, Section 11(2) requires that:

All monies deposited in the Corporation's bank accounts except

(a) monies paid or advanced to the Corporation by Her Majesty on account of working capital, and

(b) such percentage of the net proceeds of sales and of all other monies received by the Corporation during any period as the Governor in Council may from time to time fix to be retained to meet administrative costs or other expenses of the Corporation, and

(c) the net proceeds of sales of property reported by other than a department of the Government of Canada *less* any amount retained pursuant to paragraph (b) with respect to each such sale, shall be transferred or deposited to the credit of the Receiver General on a day not later than the last day of the month following receipt thereof by the Corporation.

Section 11.1 of the above Act also requires that the Corporation remit the monies represented by (c) above to the respective bodies not later than the last day of the month following the month in which the monies were received by the Corporation.

Order-in-Council PC 1970-534, March 24, 1970 requires that the Corporation pay to Canada, at intervals of not longer than six months, the excess of the Corporation's retained earnings over $300,000.

3. Significant accounting policies

(a) Recognition of revenue

Sales and related commissions are recorded when the Corporation accepts an offer to purchase, with the exception of some sales contracts where the value of the sale is undeterminable until after the goods are weighed upon receipt by the purchaser. For these contracts, sales are recorded upon receipt of goods by the purchaser.

(b) Depreciation and amortization

Depreciation of furniture and equipment is recorded on the straight-line method over five years, and amortization of leasehold improvements is recorded on the straight-line method over the term of the leases.

(c) Prepaid expenses

Direct sales expenses incurred relating to certain surplus assets not sold at the end of the year are shown as prepaid expenses.

(d) Income tax

The Corporation is not subject to the provisions of any income tax act.

4. Fixed assets

It is the intention of the management of the Corporation and of the Department of Supply and Services to transfer the Corporation's fixed assets to the Department at their net book value at the dissolution date.

Appendix 1—*Continued*

Crown Assets Disposal Corporation—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

*5. Services rendered by the Department of Supply and Services

The following is a breakdown of the DSS charges to the Corporation for the seven months ended March 31, 1985 of which $661,926 remained unpaid at the end of the period.

	March 31, 1985	August 31, 1984
	$	$
Salaries and allowances	1,198,000	813,000
DSS administrative charges	798,000	570,000
Accommodation	382,694	211,441
Computer systems costs	236,000	169,000
Employee benefits	184,000	115,000
Freight	173,370	78,373
Repairs and supplies	104,654	67,559
Publication and advertising	97,963	63,904
Professional and special services	58,712	31,231
Communications	48,150	41,756
Travel and removal	35,410	23,190
Equipment rentals	11,053	5,127
Inventory and other losses	7,732	5,999
	3,335,738	2,195,580

6. Long-term receivables—Agency Account

Long-term receivables include mortgages which relate to land and buildings sold prior to 1974 and loans outstanding from the sale of major equipment.

These receivables mature as follows:

	$
1985-86	263,116
1986-87	243,429
1987-88	115,096
1988-89	95,408
1989-90	95,408
1990-91	95,408
Balance to 1997	478,857
	1,386,722
Less: current portion	263,116
	1,123,606

*7. Commission to agent

During the seven month period, Vebeg, an agency of the Government of the Federal Republic of Germany, retained $24,830 (previous five month period—$352) from proceeds it remitted to the Corporation.

*8. Lease commitments

The Corporation leases certain properties used in the performance of its operations. As at March 31, 1985, the aggregate minimum annual rentals for all such leases are:

	$
1985-86	202,486
1986-87	80,295

*9. Contingencies

Claims aggregating approximately $112,000 in respect of contractual obligations, accidents, alleged misrepresentation of assets sold, and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of management and legal counsel, the position of the Corporation on these claims is defensible. However, the final outcome of such claims is not determinable. Settlements resulting from the resolution of these claims are expected to be accounted for in the year in which the settlements occur.

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* These notes are also an integral part of the statement of operations prepared on the Government's modified cash basis of accounting, which precedes these statements.

Appendix 1—*Continued*

Crown Assets Disposal Corporation—*Continued*

AUDITOR'S REPORT

THE HONOURABLE STEWART MCINNES, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Crown Assets Disposal Corporation as at August 31, 1984 and the statements of income and retained earnings and changes in financial position for the five months then ended for the General Account, and the balance sheet as at August 31, 1984 and the statement of transactions for the five months then ended for the Agency Account. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at August 31, 1984 and the results of its operations and the changes in its financial position for the five months then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

E.R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 28, 1985

GENERAL ACCOUNT

BALANCE SHEET AS AT AUGUST 31, 1984

ASSETS	August 31, 1984	March 31, 1984
	$	$
Current		
Cash and term deposits		861,871
Due from Agency Account	874,032	139,159
Other	5,920	6,669
	879,952	1,007,699
Fixed, at cost (Note 4)		
Furniture and equipment	425,018	428,320
Leasehold improvements	3,306	3,306
	428,324	431,626
Less: accumulated depreciation and amortization	263,991	243,627
	164,333	187,999
	1,044,285	1,195,698

LIABILITIES	August 31, 1984	March 31, 1984
	$	$
Current		
Bank indebtedness	249,879	
Accounts payable and accrued liabilities	462,373	509,642
Due to Canada (Note 2)	32,033	386,056
	744,285	895,698
EQUITY OF CANADA		
Retained earnings	300,000	300,000
	1,044,285	1,195,698

Approved by the Board:

P. LEFEBVRE
President

H. H. FLOYD
Vice-President

Appendix 1—*Continued*

Crown Assets Disposal Corporation—*Continued*

GENERAL ACCOUNT

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE FIVE MONTHS ENDED AUGUST 31, 1984

(with comparative figures for the year ended March 31, 1984)

	August 31, 1984	March 31, 1984
	$	$
Revenue		
Commissions	2,194,324	5,122,598
Other	69,334	145,550
	2,263,658	5,268,148
Expenses		
Services rendered by the Department of Supply and Services (Note 5)	2,195,580	4,982,045
Depreciation and amortization	26,292	65,456
Workers' compensation	2,455	19,645
Directors' meeting costs		14,390
Other	7,298	23,000
	2,231,625	5,104,536
Income before extraordinary items	32,033	163,612
Extraordinary items		161,753
Net income for the period	32,033	325,365
Retained earnings at beginning of the period	300,000	300,000
	332,033	625,365
Earnings allocated to Canada (Note 2)	32,033	325,365
Retained earnings at end of the period	300,000	300,000

GENERAL ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE FIVE MONTHS ENDED AUGUST 31, 1984

(with comparative figures for the year ended March 31, 1984)

	August 31, 1984	March 31, 1984
	$	$
Source of funds		
Operations		
Income before extraordinary items	32,033	163,612
Items not requiring an outlay of funds		
Depreciation and amortization	26,292	65,456
Gain on disposal of furniture and equipment	(2,374)	(8,410)
	55,951	220,658
Proceeds on disposal of furniture and equipment	2,940	12,539
Extraordinary income		
Reversal of vacation pay liability		131,261
	58,891	364,458
Application of funds		
Purchase of furniture and equipment	3,192	32,339
Earnings allocated to Canada	32,033	325,365
Extraordinary loss		
Settlement of lease agreement		95,000
	35,225	452,704
Increase (decrease) in working capital	23,666	(88,246)
Working capital at beginning of the period	112,001	200,247
Working capital at end of the period	135,667	112,001

AGENCY ACCOUNT

BALANCE SHEET AS AT AUGUST 31, 1984

ASSETS	August 31, 1984	March 31, 1984
	$	$
Current		
Cash and term deposits	2,970,315	1,976,050
Accounts receivable		
Canada	101,511	391,345
Others	804,173	1,418,474
Accrued interest receivable	71,868	124,866
Current portion of long-term receivables	243,429	263,116
Prepaid expenses	270	14,944
	4,191,566	4,188,795
Long-term receivables (Note 6)	1,271,626	1,367,035
	5,463,192	5,555,830

LIABILITIES	August 31, 1984	March 31, 1984
	$	$
Current		
Accounts payable and accrued liabilities	70,471	155,450
Advance payments received from customers	18,800	3,400
Contractors' security deposits	152,505	117,385
Due to General Account	874,032	139,159
Current amount due to Canada and others (Note 2)	3,075,758	3,773,401
	4,191,566	4,188,795
Due to Canada and others (Note 2)	1,271,626	1,367,035
	5,463,192	5,555,830

Approved by the Board:

P. LEFEBVRE
President

H. H. FLOYD
Vice-President

Appendix 1—*Continued*

Crown Assets Disposal Corporation—*Continued*

AGENCY ACCOUNT

STATEMENT OF TRANSACTIONS
FOR THE FIVE MONTHS ENDED AUGUST 31, 1984
(with comparative figures for the year ended March 31, 1984)

	August 31, 1984			March 31, 1984		
	Due to Canada	Due to others	Total	Due to Canada	Due to others	Total
	$	$	$	$	$	$
Sales	7,956,228	1,657,177	9,613,405	18,899,764	2,356,430	21,256,194
Less: direct sales expenses	118,788	20,794	139,582	504,484	73,875	578,359
	7,837,440	1,636,383	9,473,823	18,395,280	2,282,555	20,677,835
Interest earned on long-term sales agreements	51,729		51,729	139,332		139,332
Other interest and miscellaneous income	86,483		86,483	178,303		178,303
	7,975,652	1,636,383	9,612,035	18,712,915	2,282,555	20,995,470
Less: commissions	1,960,155	234,169	2,194,324	4,588,441	534,157	5,122,598
	6,015,497	1,402,214	7,417,711	14,124,474	1,748,398	15,872,872
Less: remittances	6,715,637	1,530,949	8,246,586	15,480,782	1,355,243	16,836,025
recovery of doubtful accounts	(35,823)		(35,823)	(113,802)		(113,802)
	6,679,814	1,530,949	8,210,763	15,366,980	1,355,243	16,722,223
Increase (decrease) for the period	(664,317)	(128,735)	(793,052)	(1,242,506)	393,155	(849,351)
Balance at beginning of the period	4,632,424	508,012	5,140,436	5,874,930	114,857	5,989,787
Balance at end of the period	3,968,107	379,277	4,347,384	4,632,424	508,012	5,140,436

Appendix 1—*Continued*

Crown Assets Disposal Corporation—*Continued*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1984

1. Authority, objectives and operations

The Surplus Crown Assets Act, administered by the Minister of Supply and Services, established the Corporation to act as an agent of the Crown in the sale of surplus assets. The Act requires that each department, and other bodies, report to the Minister any property in its custody or under its control or administration that is determined as surplus to its requirements. The Act also allows agents of Her Majesty and boards, commissions, corporations and other bodies that are not agents of Her Majesty, but, that are ultimately accountable to Parliament for the conduct of their affairs, the option to use the services of the Corporation. The Corporation has the authority to sell or otherwise deal with such surplus property and to transfer net proceeds received from sales to the Consolidated Revenue Fund or to the agents of Her Majesty, boards, commissions, corporations and other bodies that are not agents of Her Majesty. Land and buildings (Order-in-Council PC 1974-2756, December 12, 1974) and certain commodities are exempted from sale by the Corporation.

The primary objectives of the Corporation are to obtain on behalf of the Crown the highest return from the sale of surplus assets and to provide efficient and reliable services to its customers.

The Corporation operates through two accounts: a general account and an agency (trust) account. The sales of the Corporation are recorded in the agency account from which direct sales expenses and sales commissions are deducted. The balance is transferred to the Consolidated Revenue Fund (CRF) or to appropriate agencies and Crown corporations. The commissions are transferred to the general account as "revenue" from which all operating expenses are paid.

Order-in-Council PC 1982-14/1256, dated April 22, 1982, conferred upon the Corporation the power to engage the services of the Department of Supply and Services in carrying out, on its behalf, the function, powers and duties relating to disposal of materiel.

As a result, the Corporation has been integrated into the Department of Supply and Services (DSS) but has maintained its legal status as a Crown corporation. Its employees have been transferred to DSS where they are carrying out all of the operations of the Corporation. Effective April 1, 1983 the Corporation's operating expenses have been paid by DSS. Each month the Corporation reimburses DSS for the operating expenses paid on its behalf plus an agreed amount of administrative charges.

An Act to amend the Financial Administration Act in relation to Crown corporations and to amend other Acts in consequence thereof came into force by proclamation on September 1, 1984. This Act (Bill C-24) rescheduled the Corporation as a departmental corporation under Schedule B to the Financial Administration Act.

Therefore, the Corporation has prepared these financial statements as at August 31, 1984.

The Crown Assets Disposal Corporation Dissolution Act to dissolve the Corporation and to amend the Surplus Crown Assets Act and other Acts in consequence thereof, Bill C-43, was passed by the House of Commons on April 19, 1985. The Act states that all rights and property, obligations and liabilities of the Corporation be deemed rights, property, obligations and liabilities of Her Majesty in right of Canada; and that the Minister of Supply and Services may do and perform all acts and things necessary for or incidental to closing out the affairs of the Corporation.

2. Statutory financial limitations

The Surplus Crown Assets Act, Section 11(2) requires that:

All monies deposited in the Corporation's bank accounts except

(a) monies paid or advanced to the Corporation by Her Majesty on account of working capital, and

(b) such percentage of the net proceeds of sales and of all other monies received by the Corporation during any period as the Governor in Council may from time to time fix to be retained to meet administrative costs or other expenses of the Corporation, and

(c) the net proceeds of sales of property reported by other than a department of the Government of Canada *less* any amount retained pursuant to paragraph (b) with respect to each such sale, shall be transferred or deposited to the credit of the Receiver General on a day not later than the last day of the month following receipt thereof by the Corporation.

Section 11.1 of the above Act also requires that the Corporation remit the monies represented by (c) above to the respective bodies not later than the last day of the month following the month in which the monies were received by the Corporation.

Order-in-Council PC 1970-534, March 24, 1970 requires that the Corporation pay to Canada, at intervals of not longer than six months, the excess of the Corporation's retained earnings over $300,000.

3. Significant accounting policies

(a) Recognition of revenue

Sales and related commissions are recorded when the Corporation accepts an offer to purchase, with the exception of some sales contracts where the value of the sale is undeterminable until after the goods are weighed upon receipt by the purchaser. For these contracts, sales are recorded upon receipt of goods by the purchaser.

(b) Depreciation and amortization

Depreciation of furniture and equipment is recorded on the straight-line method over five years, and amortization of leasehold improvements is recorded on the straight-line method over the term of the leases.

(c) Prepaid expenses

Direct sales expenses incurred relating to certain surplus assets not sold at the end of the year are shown as prepaid expenses.

(d) Income tax

The Corporation is not subject to the provisions of any income tax act.

4. Fixed assets

It is the intention of the management of the Corporation and of the Department of Supply and Services to transfer the Corporation's fixed assets to the Department at their net book value at the dissolution date.

5. Services rendered by the Department of Supply and Services

The following is a breakdown of the DSS charges to the Corporation for the five months ended August 31, 1984 of which $460,886 remained unpaid at end of the period. Expenses for the year ended March 31, 1984 have been reclassified to conform with the presentation adopted for August 1984.

Appendix 1—*Concluded*

Crown Assets Disposal Corporation—*Concluded*

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1984—*Concluded*

	August 31, 1984	March 31, 1984
	$	$
Salaries and allowances	813,000	1,890,000
DSS administrative charges	570,000	1,110,107
Accommodation	211,441	563,337
Computer systems costs	169,000	289,000
Employee benefits	115,000	371,042
Freight	78,373	147,653
Repairs and supplies	67,559	184,964
Publication and advertising	63,904	126,103
Communications	41,756	120,605
Professional and special services	31,231	70,867
Travel and removal	23,190	68,250
Inventory and other losses	5,999	12,927
Equipment rentals	5,127	27,190
	2,195,580	4,982,045

6. Long-term receivables—Agency Account

Long-term receivables include mortgages which relate to land and buildings sold prior to 1974 and loans outstanding from the sale of major equipment.

These receivables mature as follows:

	$
From September 1, 1984 to March 31, 1985	148,020
1985-86	243,429
1986-87	243,429
1987-88	115,096
1988-89	95,408
1989-90	95,408
Balance to 1997	574,265
	1,515,055
Less: current portion	243,429
	1,271,626

7. Commission to agent

During the five month period, Vebeg, an agency of the Government of the Federal Republic of Germany, retained $352 (1983-84—$19,652) from proceeds it remitted to the Corporation.

8. Lease commitments

The Corporation leases certain properties used in the performance of its operations. As at August 31, 1984, the aggregate minimum annual rentals for all such leases are:

	$
From September 1, 1984 to March 31, 1985	109,280
1985-86	202,486
1986-87	80,295

9. Contingencies

Claims aggregating approximately $112,000 in respect of contractual obligations, accidents, alleged misrepresentation of assets sold, and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of management and legal counsel the position of the Corporation on these claims is defensible. However, the final outcome of such claims is not determinable. Settlements resulting from the resolution of these claims are expected to be accounted for in the year in which the settlements occur.

Appendix 2

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Supply and Services Canada in accordance with the Treasury Board policies, the Defence Production Act, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for the integrity and objectivity of these statements rests with the Finance and Administration sector of the Department. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept.

Approved by:

R. J. NEVILLE
Comptroller
(Senior full-time financial officer)

W. E. DAVIS
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

August 12, 1985

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Working capital change	7,669	10,247	(28,718)	(10,581)
Other items		(7,390)		11,358
Authority provided (used)	7,669	2,857	(28,718)	777

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Accounts receivable—Federal Government	4,544,402	11,997,298
Progress payments to suppliers		6,639,980
	4,544,402	18,637,278
Long-term receivable—Outside parties (Note 3)	1,130,902	1,130,902
	5,675,304	19,768,180

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government		1,488,242
Outside parties	1,912,816	1,913,842
Progress billings to customers		2,356,381
	1,912,816	5,758,465
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	3,762,488	13,556,112
Accumulated surplus		453,603
	3,762,488	14,009,715
	5,675,304	19,768,180

The accompanying notes are an integral part of the financial statements.

Appendix 2—*Continued*

Defence Production Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sales of stockpiled defence supplies	6,961,992	20,901,550
Billings for defence supplies requisitioned by customer departments	9,605,385	7,617,052
	16,567,377	28,518,602
Cost of sales	6,871,342	20,465,031
Payments to suppliers for defence supplies requisitioned by customer departments	9,605,385	7,617,052
	16,476,727	28,082,083
Gross margin	90,650	436,519
Operating expenses		
Interest	90,650	403,323
Acquisition fees		33,196
	90,650	436,519
Net surplus		

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year	453,603	453,603
Prior years' adjustment	2,332	
	455,935	453,603
Transfer of the accumulated surplus to the accumulated net charge against the Fund's authority account	(455,935)	
Balance, end of year		453,603

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sources of working capital		
Collection of long-term receivable		307,242
Increase in the accumulated net charge against the Fund's authority account		10,273,638
Prior years' adjustment	2,332	
	2,332	10,580,880
Uses of working capital		
Decrease in the accumulated net charge against the Fund's authority account	9,793,624	
Add: transfer of the Fund's surplus	455,935	
Gross decrease	10,249,559	
(Decrease) increase in working capital	(10,247,227)	10,580,880
Working capital, beginning of year	12,878,813	2,297,933
Working capital, end of year	2,631,586	12,878,813
Changes in working capital components:		
(Decrease) increase in accounts receivable	(7,452,896)	2,649,121
(Decrease) in progress payments to suppliers	(6,639,980)	(4,493,311)
Decrease in accounts payable and accrued liabilities	1,489,268	3,737,739
Decrease in progress billings to customers	2,356,381	8,687,331
	(10,247,227)	10,580,880

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1985

	1985	1984
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	3,762,488	13,556,112
Add: PAYE charges against the appropriation account after March 31	1,912,816	3,402,084
Less: amounts credited to the appropriation account after March 31	1,146,012	10,027,663
Net authority used, end of year	4,529,292	6,930,533
Authority limit	98,275,993	98,275,993
Unused authority carried forward	93,746,701	91,345,460

Appendix 2—*Concluded*

Defence Production Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. **Purpose and authority**

The Defence Production Revolving Fund has been authorized by Section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The Adjustment of Accounts Act (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than $100 million the aggregate of amounts received on these two accounts. An amount of $15,408,997 representing net assets assumed by the Fund was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus in the amount of $455,935 has been transferred to the Fund's authority during 1984-85.

2. Significant accounting policies

(a) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or for stockpiled inventories, which are in progress and located on the suppliers' premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

(b) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

3. Long-term receivable

In accordance with the terms of an agreement, the collection of the long-term receivable is dependent on the recipient's ability to make sales. Should the sales be insufficient to retire the debt, any balance owing will be recovered from the Department of National Defence.

Appendix 3

Supply Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Supply Revolving Fund have been prepared by Supply and Services Canada in accordance with the Treasury Board policies, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with departmental reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for the integrity and objectivity of these statements rests with the Finance and Administration sector of the Department. This responsibility is discharged by the Comptroller's Directorate which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept.

Approved by:

R. J. NEVILLE
Comptroller
(Senior full-time financial officer)

W. E. DAVIS
Assistant Deputy Minister, Finance and Administration
(Senior financial officer)

August 12, 1985

STATEMENT OF AUTHORITY USED (PROVIDED) FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Net surplus for the year	(595)	(22,763)	(843)	(5,692)
Add: items not requiring use of funds	(3,397)	(3,561)	(2,954)	(2,836)
Operating sources	(3,992)	(26,324)	(3,797)	(8,528)
Capital acquisitions	4,582	5,419	8,372	5,028
Working capital change	6,182	(8,996)	12,187	(5,554)
Other items		(5,644)		18,649
Authority (provided) used	6,772	(35,545)	16,762	9,595

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Accounts receivable		
Federal Government	130,771,514	159,037,906
Outside parties	5,686,000	4,172,000
Other current assets	887,417	2,726,369
Inventories at cost (Notes 3 and 11)	20,015,389	16,865,624
Current portion of net investment in electronic data processing (EDP) equipment leases	226,967	275,267
	157,587,287	183,077,166
Long-term receivable		
Net investment in electronic data processing (EDP) equipment leases (Note 7)	151,556	328,263
Fixed assets at cost (Note 6)	29,789,184	26,108,115
Less: accumulated depreciation	16,036,546	14,300,585
	13,752,638	11,807,530
Leasehold improvements at cost (net of amortization)	2,085,513	2,171,964
Other asset		
Crown copyrights at nominal value	1	1
	173,576,995	197,384,924

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	8,375,707	4,632,852
Outside parties	48,080,302	68,132,583
Deferred revenue	1,054,307	1,238,749
	57,510,316	74,004,184
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	79,303,525	103,689,063
Accumulated surplus	36,763,154	19,691,677
	116,066,679	123,380,740
	173,576,995	197,384,924

The accompanying notes are an integral part of the financial statements.

Appendix 3—*Continued*

Supply Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sales (Note 4)		
Commercial acquisitions	185,951,740	171,977,795
Science and engineering acquisitions	60,794,011	54,919,185
Regional supply	178,096,840	151,844,448
Printing and communications	182,659,489	154,504,107
Assets management	5,385,000	2,033,134
Export supply	5,619,210	6,340,000
Program administration	1,375,751	1,527,606
	619,882,041	543,146,275
Cost of sales (Note 4)	390,567,841	343,764,500
Gross margin	229,314,200	199,381,775
Operating expenses		
Salaries and employee benefits	125,166,987	117,901,824
Travel and removal	5,174,575	4,081,983
Communications	4,027,542	4,169,372
Information	1,100,446	789,782
Professional and special services	31,138,877	27,238,884
Rentals	1,672,335	1,995,352
Repairs, supplies, miscellaneous	8,277,579	6,938,058
Depreciation	1,704,568	1,190,134
Accommodation	16,607,935	16,157,605
Freight out	5,137,487	4,614,901
Inventories and other losses	874,456	369,477
Interest	5,721,324	8,174,197
Cash discounts	(306,519)	(685,067)
Loss on disposal of fixed assets	253,454	209,812
	206,551,046	193,146,314
Net surplus before extraordinary item	22,763,154	6,235,461
Extraordinary item—Prior years' sales tax (Note 10)		543,784
Net surplus	22,763,154	5,691,677

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance, beginning of year, as restated	19,691,677	18,888,134
Net surplus for the year, as previously reported	22,763,154	6,964,614
Adjustment, correction in 1984		(1,272,937)
Net surplus for the year, as restated	22,763,154	5,691,677
	42,454,831	24,579,811
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account	(5,691,677)	(4,888,134)
Balance, end of year	36,763,154	19,691,677

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sources of working capital		
Operations		
Net surplus for the year before extraordinary item	22,763,154	6,235,461
Add: items not requiring use of funds		
depreciation	2,874,807	2,284,016
amortization of leasehold improvements	432,314	341,714
loss on disposal of fixed assets	253,454	209,812
	26,323,729	9,071,003
Decrease in net investment in electronic data processing (EDP) equipment leases	176,707	821,573
	26,500,436	9,892,576
Uses of working capital		
Decrease in accumulated net charge against the Fund's authority account	24,385,538	4,986,718
Add: transfer of part of the Fund's surplus	5,691,677	4,888,134
Gross decrease	30,077,215	9,874,852
Purchases of fixed assets (Note 6b)	5,073,369	4,288,080
Increase in leasehold improvements (net)	345,863	739,896
Prior years' sales tax		543,784
	35,496,447	15,446,612
(Decrease) in working capital	(8,996,011)	(5,554,036)
Working capital, beginning of year	109,072,982	114,627,018
Working capital, end of year	100,076,971	109,072,982
Changes in working capital components:		
(Decrease) increase in accounts receivable	(26,752,392)	14,404,875
(Decrease) increase in other current assets	(1,838,952)	1,668,919
Increase (decrease) in inventories	3,149,765	(4,127,955)
(Decrease) in current portion of net investment in electronic data processing (EDP) equipment leases	(48,300)	(212,203)
Decrease (increase) in accounts payable and accrued liabilities	16,309,426	(17,816,527)
Decrease in deferred revenue	184,442	528,855
	(8,996,011)	(5,554,036)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1985

	1985	1984
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	79,303,525	103,689,063
Add: PAYE charges against the appropriation account after March 31	42,551,594	68,464,499
Less: amounts credited to the appropriation account after March 31	105,836,959	126,281,751
Net authority used, end of year	16,018,160	45,871,811
Authority limit	200,000,000	200,000,000
Unused authority carried forward	183,981,840	154,128,189

Appendix 3—*Continued*

Supply Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Purpose and authority

The objective of the Fund is to acquire and provide goods and/or services required by departments and agencies, taking into account the contribution of procurement to the realization of national objectives, and to provide services for the disposal of Crown owned materiel, all in the most economical manner.

The Supply Revolving Fund was authorized by Supply and Services Vote L6, Appropriation Act No. 1, 1975. Amendments to the appropriation authorized that the operations of the Supply Revolving Fund be combined with the operations of the Printing Revolving Fund effective April 1, 1975, with the Publishing Revolving Fund effective April 1, 1976 and with the Expositions Revolving Fund effective April 1, 1977.

Effective April 1, 1980, Parliament through the passage of the "Adjustment of Accounts Act" repealed all votes in respect of the accounts of the Supply Revolving Fund. Section 29 of the Act established the Supply Revolving Fund as a budgetary entity with a statutory non-lapsing drawing authority of $150 million. The authorized limit of the Fund was subsequently increased from $150 million to $200 million through the Appropriation Act No. 4, 1981-82.

An amount of $44,171,345 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981. Pursuant to Treasury Board authority, the accumulated surplus has been transferred to the Fund's authority as follows:

	$
1982-83	3,256,386
1983-84	4,888,134
1984-85	5,691,677
	13,836,197

2. Significant accounting policies

(a) Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting with the following variations:

(i) The accrual policy for recording certain revenue in the Science and Engineering Procurement Service is based on detailed and validated statistical analysis of the procurement workload. This policy was implemented to avoid expensive record keeping while respecting the need for adherence to the generally accepted accounting principle of matching cost and revenue. Contracts ranging in value from $200,000 to $1,000,000 require 18 months on average to complete and revenue is recorded evenly over 18 months commencing the month the contract is awarded. Contracts with a value in excess of $1,000,000 require 36 months on average to complete and revenue is recorded evenly over 36 months commencing the month the contract is awarded. Certain other large contracts are administered on a project management basis and the actual cost of the project is recorded as revenue in each accounting period over the entire life of the project. Management recognizes that some revenue is earned prior to contract award date but is of the opinion that the accounting principle of matching cost and revenue is not seriously violated since, on average, revenue will be accruing on other contracts that have been completed.

(ii) Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The total liability of these benefits is not accrued, however, the actual expenses are recorded in the period in which they are incurred. The unaccrued liability is reflected in Note 8.

(b) Depreciation

Depreciation is calculated on a straight-line basis over the established useful life of the fixed assets, generally 5 to 10 years.

3. Inventories

	1985	1984
	$	$
Raw materials and finished goods	17,274,339	15,176,214
Work-in-process	2,741,050	1,689,410
	20,015,389	16,865,624

4. Sales and cost of sales

For consolidation purposes, sales and cost of sales in the amount of $9,178,313 ($17,774,310 in 1984) have been eliminated.

5. Insurance

The Supply Revolving Fund does not carry insurance on either its own property or the property of others held in its warehousing operations. This is in accordance with the Government's policy of self insurance.

6. Fixed assets and accumulated depreciation

(a) Depreciation in the amount of $1,170,239 has been included in the cost of sales in the statement of operations.

(b) September 1, 1984 fixed assets were acquired from the National Film Board in the amount of $601,556 (original cost $1,109,037 *less* accumulated depreciation $507,481 — Net $601,556) and leasehold improvements in the amount of $26,738 (net of amortization). The acquisitions have been reflected at gross value in the two following schedules:

Fixed assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	$	$	$	$
Furniture	3,524,004	508,008	139,349	3,892,663
Electronic data processing (EDP) equipment	7,684,450	2,638,105	1,282,104	9,040,451
Automotive	794,587	127,305	54,857	867,035
Warehouse equipment	1,870,166	428,377	75,250	2,223,293
Printing equipment	12,009,136	818,935	280,266	12,547,805
Audio–video	225,772	1,060,120	67,955	1,217,937
	26,108,115	5,580,850	1,899,781	29,789,184

Accumulated depreciation	Balance at beginning of year	Depreciation	Decrease	Balance at end of year
	$	$	$	$
Furniture	1,799,115	559,731	169,502	2,189,344
Electronic data processing (EDP) equipment	3,152,679	1,101,192	1,059,475	3,194,396
Automotive	408,056	86,667	40,127	454,596
Warehouse equipment	1,111,733	49,680	42,244	1,119,169
Printing equipment	7,694,350	1,018,818	271,936	8,441,232
Audio–video	134,652	566,200	63,043	637,809
	14,300,585	3,382,288	1,646,327	16,036,546

Appendix 3—*Concluded*

Supply Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

7. Net investment in electronic data processing (EDP) equipment leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated electronic data processing (EDP) equipment approved by Treasury Board for client departments. The capital, interest and other costs are recoverable from departments over a one to five year period under direct financing leasing agreements. Title to the equipment remains with the Supply Revolving Fund. Payments by the client departments for the long-term investment in leases are due—$60,708 in 1986-87 and $42,067 in 1987-88 and $48,781 in 1988-89.

8. Employee benefits liability

The unaccrued liability for employee benefits consists of termination benefits and vacation pay.

	1985	1984
	$	$
Termination benefits	29,860,615	28,781,847
Vacation pay	7,609,610	7,348,653
	37,470,225	36,130,500

9. Deferred acquisition contract fees

In accordance with the Department's policy of smoothing revenue for certain types of contracts as detailed in Note 2(a)(i), the value of deferred acquisition fees as well as the cost of uncompleted contracting work as at March 31, 1985 amounted to $33,832,001 ($33,949,558 in 1984).

10. Prior years' sales tax

The Fund was assessed an amount of $543,784 by Revenue Canada for federal sales tax on in-house manufactured printing. As this amount is applicable to prior years' operations, it has been recorded as an extraordinary item on the statement of operations.

11. Correction of prior year's financial statements

An adjustment in the amount of $1,272,937 has been made to the 1984 financial statements to correct the valuation of work-in-process. This adjustment resulted in a reduction to inventory and net profit.

12. Restatement of prior year's figures

Certain 1984 figures have been restated to conform with the 1985 presentation requirements.

SECTION 27

1984-85
PUBLIC ACCOUNTS

Transport

Department
Air Canada
Canadian Aviation Safety Board
Canadian Transport Commission
Northern Pipeline Agency
Office of the Grain Transportation Agency Administrator

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TRANSPORT

Department

Objectives

DEPARTMENTAL ADMINISTRATION PROGRAM

PROGRAM

—To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

STORES REVOLVING FUND

—To provide in response to departmental demands, expendable and controllable items and initial sparing for the requirements of the Department.

MARINE TRANSPORTATION PROGRAM

—To attend to the development and operation of a safe and efficient national marine transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

AIR TRANSPORTATION PROGRAM(1)

—To attend to the development and operation of a safe and efficient national civil air transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

SURFACE TRANSPORTATION PROGRAM

—To attend to the development and operation of a safe and efficient national surface transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Air Canada

Objective

—To operate the business of an air carrier, within and outside Canada.

Canadian Aviation Safety Board

Objective

—To advance aviation safety.

Canadian Transport Commission

Objective

—With due regard to national policy aimed at achieving an economic, efficient and adequate transportation system, to regulate the development and operation of those elements of the transportation sector that come under federal jurisdiction in order to protect the interests of the users of transportation, to maintain the economic well-being and growth of Canada, and to coordinate and harmonize the operations of transport carriers:

- by regulating the safety of railway transport services in Canada, so that they are operated in a manner that minimizes the risk of personal injury to employees and the public as well as damage to property;
- by developing and providing information and advice to the federal Government on the economic and social aspects of all modes of transport within, into or from Canada; and,
- by administering, in an economical and efficient manner, certain federal Government programs for the subsidization of transport services.

Northern Pipeline Agency(2)

Objective

—To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Northern Pipeline Act.

Office of the Grain Transportation Agency Administrator

Objective

—To ensure that, for specified aspects of the grain handling and transportation system, western grain moves to domestic and export position in a prompt, efficient and orderly manner.

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(1) Includes the operations of the Self-supporting Airports and Associated Ground Services Revolving Fund.

(2) Transferred from the former Ministry of State for Economic and Regional Development (PC 1984-2440 dated June 30, 1984).

Vote	Program		
	DEPARTMENT		
	DEPARTMENTAL ADMINISTRATION PROGRAM		
	Budgetary		
1	Operating expenditures, the grant listed in the Estimates and authority to spend revenue received during the year		$ 101,817,000
	1b Contributions—To authorize the transfer of $3,595,999 from Transport Vote 15 and $900,000 from Transport Vote 65, Appropriation Act No. 2, 1984-85 for the purposes of this Vote		1
	1c To authorize the transfer of $7,778,999 from Transport Vote 65, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from: Vote 15		3,595,999
	Vote 65		8,678,999
	TB Vote 10⁽¹⁾		2,805
	TB Vote 30⁽¹⁾		505,000
5	Capital expenditures		$ 18,583,000
	5b To authorize the transfer of $4,480,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85 for the purposes of this Vote		1
	Transfer from Vote 15		4,480,999
Stat	Minister of Transport—Salary and motor car allowance		
Stat	Contributions to employee benefit plans		
	DEPARTMENTAL ADMINISTRATION PROGRAM—STORES REVOLVING FUND		
Stat	Estimates 1984-85		
	Total program—Budgetary		
	MARINE TRANSPORTATION PROGRAM		
	Budgetary		
10	Operating expenditures, the grants listed in the Estimates, contributions, the payment of excepted expenses incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act, authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments and authority to spend revenue received during the year		$ 432,570,000
	10b To authorize the transfer of $276,599 from Transport Vote 15, and $1,261,000 from Transport Vote 65, Appropriation Act No. 2, 1984-85 for the purposes of this Vote		1
	Transfer from: Vote 15		276,599
	Vote 65		1,261,000
	TB Vote 10⁽¹⁾		42,075
15	Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies		$ 435,257,000
	Less transfer to: Vote 1	$ 3,595,999	
	Vote 5	4,480,999	
	Vote 10	276,599	
	Vote 16b	6,513,998	
	Vote 17b	514,999	
	Vote 35	5,309,999	
	Vote 37c	431,999	
	Vote 45	918,999	
	Vote 46c	1,399,999	
	Vote 75	9,762,499	
	Vote 85	2,264,999	
	Vote 90	26,955,208	
	Vote 110	7,199,999	
			69,626,295
16b	Payment to the Canarctic Shipping Company Limited for expenditures related to structural modifications to the Vessel, "M.V. Arctic"—To authorize the transfer of $513,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85 for the purposes of this Vote		$ 1
	16c To authorize the transfer of $5,999,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from Vote 15		6,513,998
17b	Payment to the Windsor Harbour Commission to assist in the cost of the West End Marina, Windsor, Ontario—To authorize the transfer of $514,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85 for the purposes of this Vote		$ 1
	Transfer from Vote 15		514,999
20	Payment to the Atlantic Pilotage Authority upon application by the Minister to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1984		
25	Payment to the Canarctic Shipping Company Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1984		
30	Payment to the Jacques-Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Company (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques-Cartier and Champlain Bridges, Montreal		

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
114,599,805		114,599,805		114,599,805	106,855,709	7,744,096		94,667,794
23,064,000		23,064,000		23,064,000	14,525,029	8,538,971		13,496,669
40,500	1,182	41,682		41,682	41,682			40,975
7,898,000	1,204,000	9,102,000		9,102,000	9,102,000			8,317,000
145,602,305	*1,205,182*	*146,807,487*		*146,807,487*	*130,524,420*	*16,283,067*		*116,522,438*
2,700,000	*(2,700,000)*		*10,789,350*	*10,789,350*	*960,254*		*9,829,096*	*231,144*
148,302,305	***(1,494,818)***	***146,807,487***	***10,789,350***	***157,596,837***	***131,484,674***	***16,283,067***	***9,829,096***	***116,753,582***
434,149,675		434,149,675		434,149,675	409,296,897	24,852,778		375,090,041
365,630,705		365,630,705		365,630,705	313,249,330	52,381,375		155,081,325
6,514,000		6,514,000		6,514,000	6,513,995	5		2,731,511
515,000		515,000		515,000	515,000			384,926
386,000		386,000		386,000	90,403	295,597		
3,303,000		3,303,000		3,303,000	2,590,806	712,194		2,486,201
4,387,000		4,387,000		4,387,000	4,387,000			3,396,000

Use of Appropriations—*Continued*

Vote	Program		
35	Payment to the Canada Ports Corporation for:		
	(a) improvements to the grain elevator at the Port of Halifax, Nova Scotia;		
	(b) development of new port facilities at Pointe Noire, Port of Sept-Îles, Québec;		
	(c) development of new port facilities at Grande Anse, Port of Chicoutimi, Québec;		
	(d) construction of infrastructure for coal handling facilities at the Port of Prince Rupert, British Columbia; and		
	(e) incremental costs for the Québec 1534-1984 Project at the ports of Halifax and Québec		$ 32,219,000
	35b To extend the purposes of Transport Vote 35, Appropriation Act No. 2, 1984-85 to include:		
	(a) renovations to the wharf at the Port of Trois-Rivières, Québec;		
	(b) acquisition of a new tug for service at the Port of Churchill, Manitoba;		
	and to authorize the transfer of $5,309,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85 for the purposes of this Vote		1
	Transfer from: Vote 15		5,309,999
	TB Vote 10[1]		26,928
36c	To extend the purposes of Transport Vote 10a, Appropriation Act No. 4, 1975, to authorize the Minister, subject to the approval of the Governor in Council, to amend the agreement dated December 15, 1975 entered into with private shipping companies for the purpose of building and operating jointly an Arctic Class 2 icebreaking cargo vessel to provide for alteration and rebuilding of the vessel as a tanker/dry bulk carrier to at least Arctic Class 3 standard and for the financing and operation of the vessel		
37c	Payment to the Great Lakes Pilotage Authority, Ltd. to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1984—To authorize the transfer of $431,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		$ 1
	Transfer from Vote 15		431,999
40	Payment to the St. Lawrence Seaway Authority for the cost of rehabilitation of the Welland Canal, Ontario		
45	Payment to the Hamilton Harbour Commission to assist in the cost of construction of the East Port Complex, Hamilton, Ontario		$ 2,130,000
	45c To authorize the transfer of $918,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		1
	Transfer from Vote 15		918,999
46c	Payment to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the authority during the calendar year 1984—To authorize the transfer of $1,399,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote		$ 1
	Transfer from Vote 15		1,399,999
50	Payments to the Northern Transportation Company Limited pursuant to contracts with Her Majesty for water transportation services in respect of the Keewatin Resupply operation		
55	Payment to the Laurentian Pilotage Authority for pilotage services related to the Tall Ships Event, Québec 1534-1984		
Stat	Contributions to employee benefit plans		
Stat	Refunds of amounts credited to revenue in previous years		
	Total program—Budgetary		
	Non-budgetary		
L60	Loans to the Canada Ports Corporation, pursuant to Section 25 of the Canada Ports Corporation Act, to meet capital expenditures applicable to the calendar year 1984. (Gross)		
Stat	The St. Lawrence Seaway Authority Act, Section 29. The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed $10,000,000. (Net)		
Stat	The Canada Ports Corporation Act, Section 26, Part I and Section 28, Part II, Schedule I. The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under Sections 26 and 28 shall not at any time exceed $10,000,000. (Net)		
	Total program—Non-budgetary		
	AIR TRANSPORTATION PROGRAM		
	Budgetary		
65	Operating expenditures including expenditures on other than federal property and authority to spend revenue received during the year including the spending of an amount equal, in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the Excise Tax Act minus the portion thereof credited to the Airports Revolving Fund; and to authorize the payment of commissions for revenue collection pursuant to the Aeronautics Act		$ 344,878,000
	Transfer from TB Vote 10[1]		97,203
			344,975,203
	Less transfer to: Vote 1	$ 8,678,999	
	Vote 10	1,261,000	
	Vote 85	1,010,999	
	Vote 90	3,741,926	
			14,692,924
70	Capital expenditures including contributions towards construction done by local or private authorities		
75	The grants listed in the Estimates and contributions		$ 48,063,000
	75b To authorize the transfer of $9,762,499 from Transport Vote 15, Appropriation Act No. 2, 1984-85 for the purposes of this Vote		1
	Transfer from Vote 15		9,762,499

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
37,555,928		37,555,928		37,555,928	35,167,070	2,388,858		19,147,593
1		1		1		1		
432,000		432,000		432,000	263,064	168,936		249,792
3,000,000		3,000,000		3,000,000	3,000,000			3,000,000
3,049,000		3,049,000		3,049,000	3,048,733	267		1,831,267
1,400,000		1,400,000		1,400,000	1,370,672	29,328		966,084
1,200,000		1,200,000		1,200,000		1,200,000		643,435(2)
106,000		106,000		106,000	106,000			
27,862,000	4,246,000	32,108,000		32,108,000	32,108,000			29,665,000
	7,251	7,251		7,251	7,251			34,450
889,490,309	***4,253,251***	***893,743,560***		***893,743,560***	***811,714,221***	***82,029,339***		***594,707,625***
4,190,000		4,190,000		4,190,000	2,569,795	1,620,205		4,881,253
			10,000,000	10,000,000			10,000,000	
			10,000,000	10,000,000			10,000,000	
4,190,000		***4,190,000***	***20,000,000***	***24,190,000***	***2,569,795***	***1,620,205***	***20,000,000***	***4,881,253***
330,282,279		330,282,279		330,282,279	304,377,966	25,904,313		281,873,171
372,652,000		372,652,000		372,652,000	331,135,945	41,516,055		167,405,673
57,825,500		57,825,500		57,825,500	43,813,360	14,012,140		35,013,819

Use of Appropriations—*Continued*

Vote	Program	
80	Notwithstanding Subsections 31(2) and (3) of the Adjustment of Accounts Act and in accordance with Section 33 of the Act, to authorize for the current fiscal year the use of appropriations for capital expenditures and to provide in this respect an amount of	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND	
76c	In accordance with Section 33 of the Adjustment of Accounts Act, Subsections 31(1) and (2) are repealed and the following substituted therefore: "31. (1) The Minister of Transport may make operating and capital expenditures out of the Consolidated Revenue Fund for the purpose of operating, maintaining and developing such airports as the Treasury Board may approve. (2) The Minister may spend, for the purposes mentioned in Subsection (1), (a) any revenue received from the operation of such airports including any charges imposed pursuant to the Aeronautics Act for the use or availability of any airport facility or service provided on behalf of the Minister at such airport or in respect of an aircraft during flight, and (b) any monies appropriated therefore by Parliament from time to time."	
Stat	Estimates 1984-85	
	Total program—Budgetary	
	SURFACE TRANSPORTATION PROGRAM	
	Budgetary	
85	Operating expenditures	$ 27,386,000
	85b To authorize the transfer of $2,264,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85 for the purposes of this Vote	1
	85c To authorize the transfer of $1,010,999 from Transport Vote 65, Appropriation Act No. 2, 1984-85, for the purposes of this Vote	1
	Transfer from: Vote 15	2,264,999
	Vote 65	1,010,999
	TB Vote 10⁽¹⁾	58,531
90	The grants listed in the Estimates and contributions including: (a) payments to cover commitments made or approved prior to September 1, 1977 pursuant to Parts I and II of the Railway Relocation and Crossing Act and authority to make payments in accordance with terms and conditions approved by the Governor in Council under a program for urban transportation assistance, and pursuant to Parts I and II of the Railway Relocation and Crossing Act; (b) payments for purposes described in paragraphs 20(1)(a) and (b) and Subsection 20(6) of the Railway Relocation and Crossing Act, in respect of the construction, reconstruction and improvement of grade separations where recommended by the Canadian Transport Commission on or after September 1, 1977; and (c) payments to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1984 $50 per month instead of $20 per month as fixed by the said Act	$ 310,877,000
	90b To authorize the transfer of $26,955,208 from Transport Vote 15, Appropriation Act No. 2, 1984-85 for the purposes of this Vote and to provide a further amount of	37,681,229
	90c To authorize the transfer of $3,741,926 from Transport Vote 65, and $79,300,000 from Transport Vote 100, Appropriation Act No. 2, 1984-85, for the purposes of this Vote	1
	Transfer from: Vote 15	26,955,208
	Vote 65	3,741,926
	Vote 100	79,300,000
95	Payments to CN Marine Inc. and Canadian National Railway Company pursuant to contracts with Her Majesty: (a) for the operation of the following subsidized water transportation services: Newfoundland ferries and terminals; Newfoundland coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS—The New England States, USA ferries and terminals; Digby—Saint John ferries and terminals, and (b) to pay the cost of rail/water and narrow gauge/standard gauge interface, ferries and terminals	
100	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, Appropriation Act No. 1, 1977, and payments to a railway company for the prescribed portion of the costs incurred by the Company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, Appropriation Act No. 1, 1977	
	Less: transfer to Vote 90	$ 679,400,000
		79,300,000
105	Payments to reimburse, in accordance with regulations prescribed by the Governor in Council, Canadian National Railway Company and CN Marine Inc., for the prescribed portion of the costs incurred by them for benefits provided to their adversely affected employees in respect of changes of a permanent nature arising from the rationalization of railway operations provided by the Terra Transport Division of Canadian National Railway Company, in Newfoundland and implemented in accordance with Government approved plans for the provision of Newfoundland transportation services	
110	Payments in accordance with terms and conditions approved by Treasury Board to conduct a program of testing and evaluation of railway operations in Newfoundland consistent with the objectives of the Government of Canada and with the principles of the National Transportation Act and to reimburse CN, from the program, for wage and wage-related costs incurred by CN at the request of the Minister during the testing and evaluation period	
	110c To authorize the transfer of $7,199,999 from Transport Vote 15, Appropriation Act No. 2, 1984-85, for the purposes of this Vote	$ 2,000,000
	Transfer from Vote 15	1
		7,199,999
Stat	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal	
Stat	Contributions to employee benefit plans	
Stat	Payments pursuant to Section 73(2) of the Western Grain Transportation Act to the Canadian National Railway Company and to Canadian Pacific Limited in respect of movements of grain during the period beginning on August 1, 1983 and ending on December 31, 1983	
	Total program—Budgetary	

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
121,732,000		121,732,000		121,732,000	36,878,645	84,853,355		14,074,439
50,896,000	7,756,000	58,652,000		58,652,000	58,652,000			53,988,000
	50,148	50,148		50,148	50,148			14,486
933,387,779	*7,806,148*	*941,193,927*		*941,193,927*	*774,908,064*	*166,285,863*		*552,369,588*
1		1		1		1		
16,253,000	(16,253,000)		50,937,099	50,937,099	18,860,244		32,076,855	31,258,520
16,253,001	*(16,253,000)*	*1*	*50,937,099*	*50,937,100*	*18,860,244*	*1*	*32,076,855*	*31,258,520*
949,640,780	***(8,446,852)***	***941,193,928***	***50,937,099***	***992,131,027***	***793,768,308***	***166,285,864***	***32,076,855***	***583,628,108***
30,720,531		30,720,531		30,720,531	27,150,601	3,569,930		25,273,608
458,555,364		458,555,364		458,555,364	395,016,418	63,538,946		543,057,828
164,707,000		164,707,000		164,707,000	164,707,000			156,611,996
600,100,000		600,100,000		600,100,000	537,516,231	62,583,769		611,112,965
2,000,000		2,000,000		2,000,000	1,445,816	554,184		958,287
9,200,000		9,200,000		9,200,000	8,263,040	936,960		12,810,426
2,390,000	196,467	2,586,467		2,586,467	2,586,467			1,659,218
1,498,000	229,000	1,727,000		1,727,000	1,727,000			1,563,000
29,335,702	(29,335,702)		35,006,890	35,006,890*	29,335,702	5,671,188		141,993,110
1,298,506,597	***(28,910,235)***	***1,269,596,362***	***35,006,890***	***1,304,603,252***	***1,167,748,275***	***136,854,977***		***1,496,040,438***

Use of Appropriations—*Concluded*

Vote	Program	
	Non-budgetary	
L115	To authorize the Minister to acquire in trust for Her Majesty on such terms and conditions as may be negotiated with Canadian National Railway Company (CNR) and approved by the Governor in Council, in respect of the East Coast ferry and coastal services no par value shares in the capital stock of CNR which shares CNR shall issue. (As previously provided in Appropriation Act No. 2, 1983-84). (Gross)	
	Subtotal—Budgetary	
	Non-budgetary	
	AIR CANADA	
	Non-budgetary	
Stat	The Air Canada Act, 1977.	
	Section 10. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister of shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is $750,000,000. (Gross)	
	Section 16. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee, on behalf of Her Majesty in right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed $750,000,000. (Net)	
	Total program—Non-budgetary	
	CANADIAN AVIATION SAFETY BOARD	
	Budgetary	
126b	Program expenditures	
	CANADIAN TRANSPORT COMMISSION	
	Budgetary	
120	Operating expenditures	
	120b	$ 37,645,000
	Transfer from: TB Vote 10(1)	1,549,000
	TB Vote 30(1)	81,532
		50,000
125	Contributions, including contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvement of a grade separation where payment was not ordered prior to September 1, 1977	
Stat	Payments to railway and transportation companies of amounts determined pursuant to the provisions of the Railway Act	
Stat	Payments to railway, marine and trucking companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act	
Stat	Contributions to employee benefit plans	
Stat	Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act	
	Total program—Budgetary	
	NORTHERN PIPELINE AGENCY	
	Budgetary	
5	Program expenditures	
Stat	Contributions to employee benefit plans	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	OFFICE OF THE GRAIN TRANSPORTATION AGENCY ADMINISTRATOR	
	Budgetary	
130b	Program expenditures	
	Total—Budgetary	
	Non-budgetary	

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(1) Treasury Board Vote 10 employment initiatives.
Treasury Board Vote 30 (Comptroller General) implementation of plans to improve management practices and controls.

(2) These payments were previously reported under the Surface Transportation Program.

• The authority for the use of this amount ended April 15, 1984.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
13,226,000		***13,226,000***		***13,226,000***	***6,100,000***	***7,126,000***		***69,032,000***
3,285,939,991	(34,598,654)	3,251,341,337	96,733,339	3,348,074,676	2,904,715,478	401,453,247	41,905,951	2,790,129,753
17,416,000		17,416,000	20,000,000	37,416,000	8,669,795	8,746,205	20,000,000	73,913,253
			420,991,000	420,991,000			420,991,000	
			504,161,828	504,161,828	(18,158,907)		522,320,735	(16,908,864)
			925,152,828	***925,152,828***	***(18,158,907)***		***943,311,735***	***(16,908,864)***
5,738,400		***5,738,400***		***5,738,400***	***5,374,552***	***363,848***		
39,325,532		39,325,532		39,325,532	39,229,985	95,547		35,530,330
23,700,000		23,700,000		23,700,000	21,814,617	1,885,383		22,271,355
74,730,000	4,213	74,734,213		74,734,213	74,734,213			358,899,999
54,866,000	1,562,488	56,428,488		56,428,488	56,428,488			48,312,468
3,831,000	584,000	4,415,000		4,415,000	4,415,000			4,131,000
589,780,000	(4,213)	589,775,787		589,775,787	589,775,787			
786,232,532	***2,146,488***	***788,379,020***		***788,379,020***	***786,398,090***	***1,980,930***		***469,145,152***
3,488,000		3,488,000		3,488,000	3,223,071	264,929		4,983,884
301,000		301,000		301,000	301,000			426,000
								4,500
3,789,000		***3,789,000***		***3,789,000***	***3,524,071***	***264,929***		***5,414,384***
2,220,000		***2,220,000***		***2,220,000***	***1,341,420***	***878,580***		
4,083,919,923	(32,452,166)	4,051,467,757	96,733,339	4,148,201,096	3,701,353,611	404,941,534	41,905,951	3,264,689,289
17,416,000		17,416,000	945,152,828	962,568,828	(9,489,112)	8,746,205	963,311,735	57,004,389

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expend-itures	*Less:* Receipts credited to revenue	*Add:* Accommo-dation provided without charge by this department	*Add:* Accommo-dation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	*Less:* Services provided without charge to other departments	Total cost of programs
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION	1984-85	130,525	3,984		6,817	1,693		135,051
	1983-84	116,522	2,900		6,431	1,392		121,445
DEPARTMENTAL ADMINISTRATION—STORES REVOLVING FUND	1984-85	960						960
	1983-84	231						231
MARINE TRANSPORTATION	1984-85	811,714	28,246	3,000	6,436	8,470		801,374
	1983-84	594,708	28,775	3,000	6,072	6,739		581,744
AIR TRANSPORTATION	1984-85	774,908	2,799	53,840	14,524	11,763	6,748	845,488
	1983-84	552,370	2,173	50,709	13,833	9,892	6,143	618,488
AIR TRANSPORTATION—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND	1984-85	18,860						18,860
	1983-84	31,259						31,259
SURFACE TRANSPORTATION	1984-85	1,167,748	109,341		1,233	293		1,059,933
	1983-84	1,495,040	57,501		1,164	241		1,438,944
	1984-85	2,904,715	144,370	56,840	29,010	22,219	6,748	2,861,666
	1983-84	2,790,130	91,349	53,709	27,500	18,264	6,143	2,792,111
CANADIAN AVIATION SAFETY BOARD	1984-85	5,375	5					5,370
	1983-84							
CANADIAN TRANSPORT COMMISSION	1984-85	786,398	303		3,487	799		790,381
	1983-84	469,145	951		3,482	648		472,324
NORTHERN PIPELINE AGENCY	1984-85	3,524	2,929					595
	1983-84	5,414	5,710					(296)
OFFICE OF THE GRAIN TRANSPORTATION AGENCY ADMINISTRATOR	1984-85	1,342						1,342
	1983-84							
Total	1984-85	3,701,354	147,607	56,840	32,497	23,018	6,748	3,659,354
	1983-84	3,264,689	98,010	53,709	30,982	18,912	6,143	3,264,139

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
DEPARTMENT								
DEPARTMENTAL ADMINISTRATION PROGRAM								
Direction and co-ordination	13,688	17,680	50	288		50	13,738	18,018
Planning, research and development	24,911	21,760		92	2,136	1,794	27,047	23,646
Administration and common services	60,793	53,448	3,813	4,699	20	23	64,626	58,170
Transportation training	28,022	27,122	19,201	9,446			47,223	36,568
	127,414	120,010	23,064	14,525	2,156	1,867	152,634	136,402
Less: revenues credited to the vote	5,827	5,877					5,827	5,877
	121,587	114,133	23,064	14,525	2,156	1,867	146,807	130,525
Less: receipts credited to revenue		3,984						3,984
Add: accommodation provided without charge by Public Works	6,817	6,817					6,817	6,817
other services provided without charge by other departments	1,693	1,693					1,693	1,693
	130,097	*118,659*	*23,064*	*14,525*	*2,156*	*1,867*	*155,317*	*135,051*
DEPARTMENTAL ADMINISTRATION PROGRAM—STORES REVOLVING FUND								
Operations	27,090	18,159					27,090	18,159
Less: receipts credited to the Fund	16,300	17,199					16,300	17,199
	10,790	*960*					*10,790*	*960*
Total cost of program	140,887	119,619	23,064	14,525	2,156	1,867	166,107	136,011
MARINE TRANSPORTATION PROGRAM								
DEPARTMENTAL								
Direction and administration	33,859	24,540	13,596	10,722	400	250	47,855	35,512
Aids to navigation	165,928	163,591	261,787	227,532	56	56	427,771	391,179
Ship movement systems and services	57,161	56,069	12,412	11,327			69,573	67,396
Icebreaking, Arctic and other ship support	114,532	117,213	29,022	16,752			143,554	133,965
Marine search and rescue	44,408	41,474	14,366	9,378	820	784	59,594	51,636
Regulatory	32,176	30,689	6,178	6,628	29	14	38,383	37,331
Public wharves and harbours	40,228	28,783	37,560	30,910			77,788	59,693
	488,292	462,359	374,921	313,249	1,305	1,104	864,518	776,712
Less: anticipated capital lapse			9,290				9,290	
revenues credited to the vote	8,751	9,382					8,751	9,382
	479,541	452,977	365,631	313,249	1,305	1,104	846,477	767,330
*CROWN CORPORATIONS								
Major ports	37,556	35,167					37,556	35,167
Bridges	4,387	4,387					4,387	4,387
Pilotage services	2,324	1,830					2,324	1,830
Canals	3,000	3,000					3,000	3,000
	526,808	497,361	365,631	313,249	1,305	1,104	893,744	811,714
Less: receipts credited to revenue	23,715	28,246					23,715	28,246
Add: accommodation provided without charge by this department	3,000	3,000					3,000	3,000
accommodation provided without charge by Public Works	6,436	6,436					6,436	6,436
other services provided without charge by other departments	8,470	8,470					8,470	8,470
Total cost of program	520,999	487,021	365,631	313,249	1,305	1,104	887,935	801,374
AIR TRANSPORTATION PROGRAM								
Direction and administration	49,230	55,992	10,881	2,002	427	427	60,538	58,421
Airports and associated ground services	142,297	138,993	261,440	177,796	56,181	42,715	459,918	359,504
Air navigational services	340,672	325,786	153,197	186,655	1,118	578	494,987	513,019
Regulatory services	109,611	91,741	68,866	1,562	100	93	178,577	93,396
	641,810	612,512	494,384	368,015	57,826	43,813	1,194,020	1,024,340
Less: revenues credited to the vote	252,826	249,432					252,826	249,432
	388,984	363,080	494,384	368,015	57,826	43,813	941,194	774,908
Less: receipts credited to revenue		2,799						2,799
services provided without charge to other departments	6,748	6,748					6,748	6,748
Add: accommodation provided without charge by this department	53,840	53,840					53,840	53,840
accommodation provided without charge by Public Works	14,524	14,524					14,524	14,524
other services provided without charge by other departments	11,763	11,763					11,763	11,763
	462,363	*433,660*	*494,384*	*368,015*	*57,826*	*43,813*	*1,014,573*	*845,488*

Programs by Activity—Budgetary—*Concluded*
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND								
International airports	237,050	221,302	39,533	36,906			276,583	258,208
National airports	147,062	137,292	59,200	55,268			206,262	192,560
	384,112	358,594	98,733	92,174			482,845	450,768
Less: receipts credited to the Fund	431,908	431,908					431,908	431,908
	(47,796)	*(73,314)*	*98,733*	*9?,174*			*50,937*	*18,860*
Total cost of program	414,567	360,346	593,117	460,189	57,826	43,813	1,065,510	864,348
SURFACE TRANSPORTATION PROGRAM								
Direction and administration	4,186	4,501	33	92	7,551	7,539	11,770	12,132
Urban transport	249	395			21,643	18,988	21,892	19,383
Road safety and motor vehicle regulation	12,165	12,513	1,608	1,983	197	186	13,970	14,682
Highway transport	2,622	2,265			82,650	72,496	85,272	74,761
Water transport	166,955	166,376	461	192	33,172	33,077	200,588	199,645
Rail freight transport	17,584	13,506			348,735	293,379	366,319	306,885
Rail passenger transport	602,197	538,872	395	114	2,200	1,274	604,792	540,260
	805,958	738,428	2,497	2,381	496,148	426,939	1,304,603	1,167,748
Less: receipts credited to revenue		109,341						109,341
Add: accommodation provided without charge by Public Works	1,233	1,233					1,233	1,233
other services provided without charge by other departments	293	293					293	293
Total cost of program	807,484	630,613	2,497	2,381	496,148	426,939	1,306,129	1,059,933
CANADIAN AVIATION SAFETY BOARD								
Canadian Aviation Safety Board	4,807	4,445	931	930			5,738	5,375
Less: receipts credited to revenue		5						5
Total cost of program	4,807	4,440	931	930			5,738	5,370
CANADIAN TRANSPORT COMMISSION								
Air transport	7,367	7,440	22	97	1,500	1,500	8,889	9,037
Railway transport	17,354	18,086	38	188	698,016	696,133	715,408	714,407
Water transport	1,613	1,525	4	30	438	438	2,055	1,993
Motor vehicle transport	1,656	377	2	3	44,665	44,665	46,323	45,045
Research	4,273	3,915	3	74	19	17	4,295	4,006
Management and administration	11,360	11,617	49	293			11,409	11,910
	43,623	42,960	118	685	744,638	742,753	788,379	786,398
Less: receipts credited to revenue		303						303
Add: accommodation provided without charge by Public Works	3,487	3,487					3,487	3,487
other services provided without charge by other departments	799	799					799	799
Total cost of program	47,909	46,943	118	685	744,638	742,753	792,665	790,381
NORTHERN PIPELINE AGENCY								
Regulation of construction of the Alaska highway gas pipeline	3,789	3,524					3,789	3,524
Less: receipts credited to revenue		2,929						2,929
Total cost of program	3,789	595					3,789	595
OFFICE OF THE GRAIN TRANSPORTATION AGENCY ADMINISTRATOR	2,005	1,131	215	211			2,220	1,342

* Payment for the excess of expenditures over revenues and advances.

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
DEPARTMENT			
DEPARTMENTAL ADMINISTRATION PROGRAM			
Grants			
Planning, research and development			
Transportation research to universities, other organizations, university students and other individuals	1,304	1,177	692
Administration and common services			
National Transportation Week Committee	20	20	20
	1,324	*1,197*	*712*
Contributions			
Planning, research and development			
Contributions for the support of transportation studies at universities and other institutions	751	599	414
Contributions to provincial and municipal governments for transportation research and demonstrations	21	21	
Contributions to provinces and agencies in accordance with terms and conditions prescribed by the Governor in Council for transportation development initiatives undertaken under subsidiary agreements to economic and regional development agreements	10		
Contributions in support of transportation of the handicapped activities	50	50	
	832	*670*	*414*
	2,156	*1,867*	*1,126*
MARINE TRANSPORTATION PROGRAM			
Grants			
Regulatory			
Nautical services			
Grants to institutions assisting sailors:			
Mission(s) to Seamen, Toronto, Ontario; Lakehead Branch; Sarnia and Windsor and Seamen's Mission Society, Saint John, NB, Welland Canal Mission for Sailors	1	1	1
British Sailors' Society (Canada)	10	10	10
Mariners' House of Montreal, Montreal, Quebec	1	1	1
Steamship inspection			
Canada Safety Council	2	2	2
	14	*14*	*14*
Contributions			
Direction and administration			
Contribution to the Centre for Cold Oceans Resource Engineering (C-Core) at Memorial University St John's, Nfld to support its research and development program	50	50	50
Contribution to the Toronto Sesquicentennial Board	200	200	
Contribution to the Canadian Shippers' Council	150		
Expenditures not required for the current year			67
Aids to navigation			
Fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses	6	6	6
Contribution to the Council of Forest Industries in support of the Waterborne Debris Abatement Program on the Fraser River	50	50	50
Expenditures not required for the current year			6
Ship movement systems and services			
Expenditures not required for the current year			27
Marine search and rescue			
Contribution to the Canadian Red Cross Society in respect of its boating safety program	250	250	250
Payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education	570	534	462
Regulatory			
Canada's share of the cost of the North Atlantic Ice Patrol	15		1
Public wharves and harbours			
Expenditures not required for the current year			37
	1,291	*1,090*	*956*
	1,305	*1,104*	*970*
AIR TRANSPORTATION PROGRAM			
Grants			
Direction and administration			
Roger Demers Trust Fund	5	5	
Expenditures not required for the current year			24
Regulatory services			
Royal Canadian Flying Clubs Association	25	25	25
	30	*30*	*49*

Grants and Contributions—*Continued*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Contributions			
Direction and administration			
Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Minister of Transport and authorized by the Governor in Council within the terms of Section 18 of the Aeronautics Act, as amended:			
Perimeter Airlines (Inland) Limited, for the operation of the Prairie Air Service	35	35	78
Quebec Aviation Ltd for services at Quebec, St. Leonard, Fredericton	362	362	371
Air Cadet League of Canada for Air Cadet Pilot Training Scholarships	25	25	
Expenditures not required for the current year			71
Airports and associated ground services			
Contributions for the operation of municipal or other airports	18,700	17,664	16,461
Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities:			
Major contributions—			
Special Recovery Capital Projects Program: (Prince Albert, Sioux Lookout, Pembroke, Fort Frances, Summertown, Charlottenburg, Manitouwadge, Marathon)	9,441	8,988	3,204
Newfoundland—Construct runways and related facilities in Labrador (Davis Inlet, Postville, Rigolet and Port Hope Simpson, Charlottetown, Square Island, Black Tickle, Paradise River, Mary's Harbour)	8,593	6,289	5,426
Quebec—Nouveau Quebec Inuit airports	3,600	2,169	
Other contributions to assist in the establisment of, or improvements to, municipal, local, local commercial, or other airports and related facilities	8,408	4,411	5,110
Contributions for Special Employment Initiatives Projects: (Springdale, Mascouche, Valleyfield, Iroquois Falls, Cochrane, Carlyle, Rosetown, Leoville)	1,734	1,228	2,731
Contribution to the regional municipality of Ottawa-Carleton for the construction of a water supply and distribution system	1,500	1,150	
Airport improvements at Drummondville, La Tuque, Ste-Anne-des-Monts, and Pabos	2,800	816	
Frozen allotment	1,405		
Expenditures not required for the current year			1,011
Air navigational services			
Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	559	19	69
Payments to Saint-Jean sur Richelieu CEGEP	559	559	365
Regulatory services			
Contributions to flying clubs, schools and instructors	75	68	68
	57,796	*43,783*	*34,965*
	57,826	*43,813*	*35,014*
SURFACE TRANSPORTATION PROGRAM			
Grants			
Urban transport			
Operation Lifesaver Committee in support of highway-railway grade crossing safety program	100	100	75
Water transport			
Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	14,380	14,360	13,683
Province of Newfoundland in respect of the provision of coastal ferry services	2,267	2,267	2,140
Province of Quebec in respect of the provision of coastal freight and passenger ferry services	2,873	2,870	2,734
Rail passenger transport			
Government of Quebec for improvements to the Montreal Commuter Train System	2,200	1,274	
	21,820	*20,871*	*18,632*
Contributions			
Direction and administration			
Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	1,700	1,688	1,614
Railway Employee's Provident Fund:			
Intercolonial and Prince Edward Island Railway Employees' Provident Fund—			
Payment to Canadian National Railways in respect of the 1984 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1984 $50 per month instead of $20 per month as fixed by the said Act	3,265	3,264	3,404
Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963)	2,586	2,586	1,659
Urban transport			
Payments in support of the Urban Transportation Assistance Program in accordance with terms and conditions approved by the Governor in Council	6,536	6,496	48,596
Payments in support of the Regina Rail Relocation Project in accordance with terms and conditions approved by the Governor in Council	160	70	957
Payments in support of grade separations at eight Ontario sites and at Church Avenue in Saint John, New Brunswick, approved under Parts II and III of the Railway Relocation and Crossing Act (Special Recovery Capital Projects Program)	11,065	9,561	6,850
Contributions to provinces and municipalities for the construction of grade separations	3,020	2,000	800
Contribution for transportation of the handicapped	200	200	
Special transportation services demonstration project in Winnipeg	262	262	

Grants and Contributions—*Concluded*

(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
Contribution to Victoriaville for an urban transportation project	300	300	
Canada—Prince Edward Island Subsidiary Agreement on Transportation Development	1,500	1,133	
Canada—Manitoba Subsidiary Agreement—Churchill	300	48	
Expenditures not required for the current year			2,283
Road safety and motor vehicle regulation			
Roads and Transportation Association of Canada	147	147	140
Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program	50	40	48
Highway transport			
Contributions in accordance with terms and conditions prescribed by the Governor in Council for a subsidiary agreement with the province of New Brunswick on transportation development for highway construction upgrading and improvement under the Economic and Regional Development Agreement	7,050	6,197	
Contributions in accordance with terms and conditions prescribed by the Governor in Council, to assist in strengthening and improving the primary highway network:			
Provinces of Nova Scotia, New Brunswick and Prince Edward Island	24,112	19,052	17,800
Province of Newfoundland	7,355	7,097	16,545
Province of New Brunswick (Special Recovery Capital Projects Program)	20,480	18,237	6,088
Province of Newfoundland (Special Recovery Capital Projects Program)	22,153	20,780	7,356
Expenditures not required for the current year			20,440
Water transport			
Contributions for ferry and coastal passenger and freight services	9,849	9,832	9,376
Contributions to Atlantic Container Express Limited for the continuation of steamship operations between Montreal and St John's, Newfoundland	3,803	3,748	2,800
Rail freight transport			
Canadian National Railway Company, Canadian Pacific Limited and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council	132,900	132,900	93,200
Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	16,246	16,142	17,054
Contributions in accordance with terms and conditions prescribed by the Governor in Council for the purchase of grain hopper cars by the Canadian Wheat Board on behalf of the Crown, and for their operation and maintenance in accordance with negotiated agreements between the Canadian Wheat Board and Canadian railway companies	162,300	114,670	86,183
Payments to the Canadian National Railway Company and to Canadian Pacific Limited pursuant to Section 73(2) of the Western Grain Transportation Act	35,007	29,336	141,993
Contributions in accordance with terms and conditions approved by the Treasury Board for the transport of specialty crops by motor vehicle under Section 17(4) of the Western Grain Transportation Act	400	175	
Contribution to the Canada Grains Council for the development of the Grainbase data bank and information service	90	90	
Contribution to the Lakehead Harbour Commission for the Thunder Bay Rail Issues Task Force	20	17	
Frozen allotment	1,472		
Expenditures not required for the current year			182,892
	474,328	*406,068*	*668,078*
	496,148	*426,939*	*686,710*
	557,435	473,723	723,820
CANADIAN TRANSPORT COMMISSION			
Contributions			
Air transport			
Payment of operating subsidies to regional air carriers	1,500	1,500	1,500
Railway transport			
Payment to the railway companies under the Maritime Freight Rates Act	14,606	14,532	11,548
Payments to railway companies under the Atlantic Region Freight Assistance Act	11,325	11,325	
Payments to railway and transportation companies of amounts determined pursuant to Sections 256, 258, 261 and 272 of the Railway Act	74,734	74,734	358,900
Contributions for the purposes set out in Subsection 20(1) of the Railway Relocation and Crossing Act except those related to the construction, reconstruction and improvement of a grade separation where payment was not ordered prior to September 1, 1977	7,575	5,766	9,039
Payments to railway companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act	589,776	589,776	
Expenditures not required for the current year			184
Water transport			
Payments to marine companies under the Atlantic Region Freight Assistance Act	438	438	
Motor vehicle transport			
Payments to trucking companies under the Atlantic Region Freight Assistance Act	44,665	44,665	48,313
Research			
Contribution to the Lakehead Harbour Commission	19	17	
	744,638	*742,753*	*429,484*
Total	1,302,073	1,216,476	1,153,304

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

	Departmental Administration			Air Transportation	
STANDARD OBJECT	Program	Stores Revolving Fund	Marine Transportation Program	Program	Self-supporting Airports and Associated Ground Services Revolving Fund
(1) Salaries and wages	61,717 **60,535** *56,618*		214,606 **209,050** *195,540*	396,107 **382,010** *357,174*	73,307 **73,307** *68,979*
(1) Other personnel costs	9,102 **10,408** *9,507*		38,379 **39,237** *37,315*	74,283 **76,910** *72,586*	14,464 **14,464** *3,391*
(2) Transportation and communications	7,604 **6,419** *4,957*		24,213 **27,005** *24,414*	67,339 **54,309** *48,740*	3,341 **3,341** *2,626*
(3) Information	3,929 **4,927** *794*	**5**	1,029 **2,181** *1,077*	1,367 **3,238** *837*	1,148 **1,148** *371*
(4) Professional and special services	34,333 **29,914** *27,193*		56,877 **57,550** *52,796*	70,849 **62,624** *54,508*	63,485 **63,485** *58,928*
(5) Rentals	2,132 **1,493** *1,833*		5,118 **6,797** *5,703*	7,776 **6,344** *5,827*	1,051 **1,051** *952*
(6) Purchased repair and upkeep	2,322 **1,857** *1,470*		96,723 **83,135** *58,274*	24,447 **25,454** *16,487*	15,747 **15,747** *14,158*
(7) Utilities, materials and supplies	6,184 **5,021** *5,410*	27,090 **18,154** *14,937*	69,485 **65,467** *55,737*	75,630 **56,134** *52,557*	43,198 **43,198** *37,643*
(8) Construction and acquisition of land, buildings and works	14,995 **7,941** *3,112*		49,313 **50,733** *37,570*	136,307 **128,762** *69,793*	57,689 **57,689** *57,884*
(9) Construction and acquisition of machinery and equipment	8,069 **5,984** *10,084*		278,327 **220,296** *98,353*	166,859 **183,084** *70,395*	12,355 **12,355** *13,123*
(10) Grants, contributions and other transfer payments	2,156 **1,867** *1,126*		1,305 **1,104** *970*	57,826 **43,813** *35,014*	
(12) All other expenditures	91 **36** *22*		67,120 **58,541** *35,288*	115,230 **1,658** *2,245*	197,060 **164,983** *165,630*
(1-12) Total	152,634 **136,402** *122,126*	27,090 **18,159** *14,937*	902,495 **821,096** *603,037*	1,194,020 **1,024,340** *786,163*	482,845 **450,768** *423,685*
(13) *Less:* revenues credited to the vote	5,827 **5,877** *5,604*	16,300 **17,199** *14,706*	8,751 **9,382** *8,329*	252,826 **249,432** *233,793*	431,908 **431,908** *392,426*
Total net expenditures	146,807 **130,525** *116,522*	10,790 **960** *231*	893,744 **811,714** *594,708*	941,194 **774,908** *552,370*	50,937 **18,860** *31,259*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Surface Transportation Program	Subtotal	Canadian Aviation Safety Board	Canadian Transport Commission	Northern Pipeline Agency	Office of the Grain Transportation Agency Administrator	Total
11,811 **10,673** *10,546*	757,548 **735,575** *688,857*	3,358 **3,018**	30,535 **30,118** *28,104*	2,727 **2,519** *3,693*	1,000 **629**	795,168 **771,859** *720,654*
1,727 **1,908** *1,690*	137,955 **142,927** *124,489*		4,415 **4,415** *4,131*	301 **301** *426*	**6**	142,671 **147,649** *129,046*
1,527 **1,312** *1,103*	104,024 **92,386** *81,840*	540 **535**	3,555 **3,345** *2,761*	118 **97** *252*	233 **175**	108,470 **96,538** *84,853*
1,121 **730** *774*	8,594 **12,229** *3,853*	100 **97**	758 **876** *715*	8 **8** *21*	4 **31**	9,464 **13,241** *4,589*
12,241 **10,331** *8,747*	237,785 **223,904** *202,172*	490 **485**	3,526 **3,144** *2,596*	147 **137** *232*	519 **243**	242,467 **227,913** *205,000*
303 **280** *121*	16,380 **15,965** *14,436*	64 **63**	209 **279** *222*	457 **448** *728*	131 **18**	17,241 **16,773** *15,386*
535 **467** *424*	139,774 **126,660** *90,813*	55 **52**	88 **211** *98*	14 **5** *19*	31 **5**	139,962 **126,933** *90,930*
897 **822** *869*	222,484 **188,796** *167,153*	198 **194**	489 **503** *454*	17 **9** *30*	83 **24**	223,271 **189,526** *167,637*
461 **276** *797*	258,765 **245,401** *169,156*					258,765 **245,401** *169,156*
1,766 **2,063** *1,750*	467,376 **423,782** *193,705*	931 **930**	118 **685** *546*	*8*	215 **211**	468,640 **425,608** *194,259*
496,148 **426,939** *686,710*	557,435 **473,723** *723,820*		744,638 **742,753** *429,484*			1,302,073 **1,216,476** *1,153,304*
776,066 **711,947** *781,509*	1,155,567 **937,165** *984,694*	2 **1**	48 **69** *34*	*5*	4	1,155,621 **937,235** *984,733*
1,304,603 **1,167,748** *1,495,040*	4,063,687 **3,618,513** *3,444,988*	5,738 **5,375**	788,379 **786,398** *469,145*	3,789 **3,524** *5,414*	2,220 **1,342**	4,863,813 **4,415,152** *3,919,547*
	715,612 **713,798** *654,858*					715,612 **713,798** *654,858*
1,304,603 **1,167,748** *1,495,040*	3,348,075 **2,904,715** *2,790,130*	5,738 **5,375**	788,379 **786,398** *469,145*	3,789 **3,524** *5,414*	2,220 **1,342**	4,148,201 **3,701,354** *3,264,689*

DEPARTMENT

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Return on investments	84,858,911	44,688,918
Refunds of previous years' expenditure	36,899,378	22,383,156
Privileges, licences and permits	1,075,468	1,690,545
Proceeds from sales	814,118	185,237
Other non-tax revenue	20,721,995	22,400,690
Total	144,369,870	91,348,546

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Crown corporations—		
All other—		
Air Canada—		
Consolidated loan—Interest		17,626,253
Canadian National Railways—		
Consolidated loan—Interest	19,211,633	
Capital stock—Dividends	42,466,690	
		61,678,323
Other—		
Canada Ports Corporation—Interest		1,175,575
Saint John Harbour Bridge Authority—Interest		984,547
Montreal Port Corporation—Interest		541,947
Northern Transportation Company Limited—Interest		2,293,636
Vancouver Port Corporation—Interest		361,178
Other—		
Provincial and territorial governments—		
Loading ramp, Yarmouth, NS—Interest		3,441
Miscellaneous—		
Corporation of the City of Montreal—		
Atwater Tunnel—Interest	22,608	
Hamilton Harbour Commissioners—Interest	62,476	
Lakehead Harbour Commission—Interest	29,981	
Port Alberni Harbour Commission—Interest	78,946	
		194,011
		84,858,911
Refunds of previous years' expenditure:		
Payment received from Warwick Shipping Ltd. for recovery of court costs	100,000	
Payment received from Canada Ports Corporation for refund of budgetary drawdowns	1,100,000	
Payment received from the Maritime Pollution Claim Fund for recovery of the Kurdistan Oil Spill	2,349,364	
Payment received from the owners of the Kurdistan for recovery of oil spill cost	1,922,207	
Payment received from Terra Transport for refund of branch lines subsidies	1,038,975	
Payment received from VIA Rail to recover overpayments of operating funds for 1982 and 1983	25,566,185	
Refund received from Northumberland Ferries Ltd. for recovery of subsidy	238,352	
Payment received from the Canadian International Development Agency for refund of previous years' expenditure	356,890	
Payment received from the Province of Newfoundland for refund of contribution made under the Urban Transportation Assistance Program	294,959	
Payment received from the Province of Nova Scotia for refund of capital expenditure overpayment made under the Urban Transportation Assistance Program	185,408	
Payment received from the Province of Saskatchewan for refund of capital expenditure overpayment made under the Urban Transportation Assistance Program	107,806	
Adjustment to prior year's Payables at Year End (PAYE)	2,158,249	
Sundries	1,480,983	
		36,899,378
Privileges, licences and permits:		
Charter hire of auto ferry vessels	1,051,842	
Sundries	23,626	
		1,075,468
Proceeds from sales:		
Sale of land	805,850	
Sundries	8,268	
		814,118
Other non-tax revenue:		
Interest on advances for the Prairie Branch Line Rehabilitation Program	1,599,950	
Blainville motor vehicle test centre fees and services	100,126	
Fees	1,674,705	
Fines	177,686	
Harbour dues	739,380	
Permits	326,675	
Rentals	8,481,986	
Side wharfage	931,828	
Storage	263,143	
Top wharfage	3,371,857	
Vessel mooring	29,914	
Radio tolls	1,681,333	
Sundries	1,343,412	
		20,721,995

CANADIAN AVIATION SAFETY BOARD

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Other non-tax revenue	4,877	

CANADIAN TRANSPORT COMMISSION

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	290,407	940,301
Services and service fees	6,230	5,356
Privileges, licences and permits	6,428	5,498
Other non-tax revenue	112	150
Total	303,177	951,305

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Adjustment to prior year's Payables at Year End (PAYE)	249,815	
Refunds of travel advances	1,231	
Refunds of suppliers' accounts	39,361	
		290,407

Revenue—*Concluded*

	1984-85	
	$	$
Services and service fees:		
Charges to companies for services rendered	5,720	
Charges to other Government departments for services	510	
		6,230
Privileges, licences and permits:		
Licences to ships		6,428

NORTHERN PIPELINE AGENCY

Summary

	1984-85	1983-84
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure	279,430	1,167,522
Other non-tax revenue	2,649,920	4,542,281
Total	2,929,350	5,709,803

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Other non-tax revenue:		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd.	2,193,181	
Recovery of costs through contractual arrangements	429,145	
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	27,594	
		2,649,920

Appendix 1

Canadian Aviation Safety Board

MANAGEMENT REPORT

We have prepared the accompanying statement of operations of the Canadian Aviation Safety Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This statement of operations was prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The Board's finance section develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the Board's statement of operations, considered in its entirely, presents fairly, in conformity with stated accounting policies, the Board's financial transactions.

The Canadian Aviation Safety Board was established officially on May 1, 1984 and became operational on October 1, 1984. This is the first year of operation of the Canadian Aviation Safety Board therefore the accounting system and financial statement of the Board are just being established.

Approved by:

BERNARD M. DESCHÊNES, Q.C.
Chairman

HÉLÈNE DUCHARME
Director of Administration

July 17, 1985

AUDITOR'S REPORT

TO THE CANADIAN AVIATION SAFETY BOARD
AND
THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the statement of operations of the Canadian Aviation Safety Board for the initial six months ended March 31, 1985. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the results of operations of the Board for the initial six months ended March 31, 1985 in accordance with the accounting policies set out in Note 2 to the financial statement.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
September 16, 1985

Appendix 1—*Concluded*

Canadian Aviation Safety Board—*Concluded*

STATEMENT OF OPERATIONS FOR THE INITIAL SIX MONTHS ENDED MARCH 31, 1985

	1984-85
	$
Expenditure	
Board:	
Personnel	281,798
Transportation and communications	61,941
Professional and special services	51,779
Rentals	1,920
Utilities, materials and supplies	794
Purchased repair and upkeep	163
Total—Board	398,395
Operations:	
Personnel	2,535,698
Construction and/or acquisition of machinery and equipment	849,136
Transportation and communications	405,353
Professional and special services	237,904
Utilities, materials and supplies	151,133
Information	87,878
Rentals	55,659
Purchased repair and upkeep	45,391
All other expenditures	256
Total—Operations	4,368,408
Administration:	
Personnel	200,521
Professional and special services	195,739
Construction and /or acquisition of machinery and equipment	80,603
Transportation and communications	67,948
Utilities, materials and supplies	42,195
Information	9,243
Purchased repair and upkeep	5,990
Rentals	5,220
All other expenditures	290
Total—Administration	607,749
Total cost of operations	5,374,552
Revenue	4,877
Net cost of operations	5,369,675
Reconciliation to use of appropriation:	
Net cost of operations	5,369,675
Add: revenue credited to non-tax revenue	4,877
Use of appropriation	5,374,552

The accompanying notes are an integral part of this statement.

Approved by the Board:

B. DESCHÊNES
Chairman

Approved by Management:

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1985

1. Authority and objective

The Canadian Aviation Safety Board was established under Section 4 of the Canadian Aviation Safety Board Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The Canadian Aviation Safety Board Act received Royal Assent on November 17, 1983 and was proclaimed into law on April 18, 1984. It was established officially on May 1, 1984 and became operational on October 1, 1984. The objective of the Board is to advance aviation safety by: identifying safety deficiencies as evidenced by aviation occurrences; by conducting independent investigations and, if necessary, public inquiries into aviation occurrences in order to make findings as to their contributing factors and causes; and by reporting publicly in its investigations and public inquiries and on the findings in relation thereto and by making recommendations designed to eliminate or reduce safety deficiencies. The Board's expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policy

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

3. Parliamentary appropriation

	$
Appropriated by Vote 126b (1984-85)	5,738,400
Lapsed	363,848
Use of appropriation	5,374,552

Appendix 2

Self-supporting Airports and Associated Ground Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Self-supporting Airports and Associated Ground Services Revolving Fund in accordance with the accounting policies disclosed in the notes to the financial statements applied on a basis consistent with that of the preceding year. The responsibility for the integrity and objectivity of the data in these financial statements rests with management.

Some of the information included in these financial statements is based on management's best estimates and judgements, which give due consideration to materiality. To meet the reporting requirements, separate accounts are maintained on a decentralized basis for each of the airports funded by the Revolving Fund, under the functional authority of six Regional Financial Officers and the Director General, Finance, Air, and are submitted to Ottawa Headquarters for review and consolidation. Effective April 1, 1985 Treasury Board reduced the number of airports in the Fund from 23 to 9 (Halifax, Dorval, Mirabel, Ottawa, Toronto, Winnipeg, Edmonton, Calgary and Vancouver) and approved the transfer of the remaining fourteen airports to the Financially Dependent Airports planning element of the Air Transportation Program.

Those airports in the Fund are subject to the departmental systems of financial management and internal control and such additional policies, practices and procedures as are necessary to facilitate financial reporting for the Revolving Fund, in accordance with the requirements of the Treasury Board and Receiver General for Canada. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are recorded to maintain accountability of Government funds and to safeguard the assets of the Revolving Fund.

Management seeks to assure the objectivity and integrity of data in its financial statements by selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization. In addition, the financial management and internal control systems are augmented by the maintenance of internal audit programs.

The accounting and financial statements of the Fund have evolved over time in conjunction with changing conditions, the evolvement of financial reporting in Canada and, more recently, in response to the reporting requirements of Treasury Board and the Receiver General for Canada.

The airports in the Revolving Fund are operated and maintained in accordance with nationally promulgated policies, standards and procedures, on a cost recoverable basis, so as to provide safe and efficient facilities and services consistent with the protection of the environment. Certain essential services to aviation provided by the Telecommunications and Air Traffic Control Branches of the Canadian Air Transportation Administration are charged to the airports in the Fund; however, the related assets are not included in the accounts of the airports.

As requested by the Deputy Minister of Transport, these financial statements, excluding the statement of authority used and the reconciliation of unused authority, have been examined by the Auditor General of Canada. The Auditor General's role is to express an opinion as to whether the financial statements present fairly the financial position of the Fund and the results of its operations and the changes in its financial position in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Approved by:

STANLEY L. ALLEN
Acting Director, Financial Administration
(Senior full-time financial officer)

N. VAN DUYVENDYK
Assistant Deputy Minister, Finance
(Senior financial officer)

R. M. WITHERS
Deputy Minister

October 17, 1985

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(37,642)	5,036	5,568	(2,653)
Add: items not requiring use of funds	62,581	61,607	57,901	60,732
Operating sources	24,939	66,643	63,469	58,079
Net capital acquisitions	(41,192)	(86,609)	(116,093)	(85,281)
Working capital change		4,043		(2,076)
Other items		(2,937)		(1,981)
Authority (used)	(16,253)	(18,860)	(52,624)	(31,259)

Appendix 2—*Continued*

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of the Self-supporting Airports and Associated Ground Services Revolving Fund as at March 31, 1985 and the statements of operations, accumulated surplus, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

The Fund is expected to develop and operate its system of airports in such a way as to recover their costs. Costs that are recoverable have been defined to comprise direct operation and maintenance expenses, indirect expenses, depreciation, and interest on the undepreciated value of capital assets. However, as described in Note 6 to the financial statements, expenses recorded by the Fund do not include the costs for certain overheads of the Department of Transport, services provided by other Government departments without charge, and an amount representing the Government's interest expense associated with the capital invested in the Fund. These costs should be included in these financial statements as they are associated with the operations of the airports in the Fund. Had they been accounted for, the results of operations for the year ended March 31, 1985 would have been a loss estimated at $140 million instead of a net profit of $5 million. The effect on contributed capital and accumulated surplus at March 31, 1985 cannot be reasonably estimated.

Furthermore, as also described in Note 6 to the financial statements, expenses recorded by the Fund include the costs of providing certain accommodation facilities and other services to the Department of Transport and other Government departments without charge. Such costs should not be included in these financial statements as they are not associated with the operations of the airports in the Fund. The cost of these facilities and services has not been determined. Consequently, the effect on the results of operations for the year ended March 31, 1985 and on contributed capital and accumulated surplus at that date cannot be estimated.

These financial statements have been prepared by management in accordance with the accounting policies disclosed in the notes to the financial statements applied on a consistent basis since 1979. However, in my opinion, because of the failure to account appropriately for the costs described in the preceding paragraphs, these financial statements do not present fairly the financial position of the Fund as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

It is essential that these financial statements provide information that is meaningful to Parliament, the aviation industry and other financial statement users on the extent of cost recovery achieved by the Fund. Department of Transport officials have informed me that, historically, interest relating to capital contributions to the Fund has not been included in the financial statements and precise measurement of the appropriate amounts for the above noted facilities and services has not been made at this time. However, they have assured me that this will be done as soon as practical and that all costs, including recoverable interest, will be recorded in the financial statements so that the results of operations of the Fund will, in future, present fairly the extent of cost recovery.

Further, I wish to bring to your attention that, during the six years ended March 31, 1985, the Fund has not met the objective of developing and operating its system of 23 airports in such a way as to recover their costs, including those costs identified in the preceding paragraphs. Effective April 1, 1985, the number of airports in the Fund was reduced from 23 to 9 in an attempt to achieve financial viability.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
October 15, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

FUND ASSETS	1985	1984
Current assets		
Accounts receivable and accrued revenue		
Federal Government	41,310	37,380
Outside parties	29,376	29,774
Inventory of materials and supplies	8,073	7,836
	78,759	74,990
Fixed assets at cost and appraised values (Note 3)	1,536,001	1,413,386
Less: accumulated depreciation	476,761	417,094
	1,059,240	996,292
	1,137,999	1,071,282

FUND LIABILITIES	1985	1984
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	4,110	2,999
Outside parties	69,364	63,856
Contractors holdbacks	3,965	2,992
Current portion of the provision for employee termination benefits	2,084	1,864
	79,523	71,711
Long-term liability		
Provision for employee termination benefits	13,655	13,039
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority (Note 4)	21,248	5,105
Contributed capital	1,007,184	970,074
Accumulated surplus	16,389	11,353
	1,044,821	986,532
	1,137,999	1,071,282

The accompanying notes are an integral part of the financial statements.

Appendix 2—*Continued*

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Revenues		
Air transportation tax	168,118	154,223
Concessions	90,561	78,571
Landing fees	71,322	66,610
General terminal charges	43,949	40,733
Rentals	29,009	29,797
Aviation fuel charges	12,463	11,941
Service fees and miscellaneous charges	15,959	15,096
	431,381	396,971
Expenses		
Salaries and wages	74,409	70,339
Employee benefits	11,454	9,967
Materials, supplies and services	115,948	103,965
Terminal control costs	84,622	80,520
Depreciation	60,423	59,242
Headquarters and regional overhead	54,829	50,952
Grants in lieu of taxes	23,413	24,022
Interest	899	254
Loss on disposal of fixed assets	348	363
	426,345	399,624
Net profit (loss) for the year	5,036	(2,653)

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Balance, beginning of year	11,353	14,006
Net profit (loss) for the year	5,036	(2,653)
Balance, end of year	16,389	11,353

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Balance, beginning of year	970,074	956,044
Reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program	36,879	14,075
Transfer of fixed assets to Canada	(114)	(588)
Transfer of fixed assets from Canada	345	543
Balance, end of year	1,007,184	970,074

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Sources of working capital		
Operations		
Net profit (loss) for the year	5,036	(2,653)
Add: items not requiring use of funds		
depreciation	60,423	59,242
loss on disposal of fixed assets	348	363
provision for employee termination benefits	836	1,127
	66,643	58,079
Reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program	36,879	14,075
Increase in the accumulated net charge against the Fund's authority account	16,143	29,607
	119,665	101,761
Uses of working capital		
Acquisitions of fixed assets	86,609	85,281
Special Recovery Capital Projects	36,879	14,075
Change in the current portion of the provision for employee termination benefits	220	329
	123,708	99,685
(Decrease) increase in working capital	(4,043)	2,076
Working capital beginning of year	3,279	1,203
Working capital (deficiency) end of year	(764)	3,279
Changes in working capital components:		
Increase in accounts receivable and accrued revenue	3,532	19,748
Increase in inventory of materials and supplies	237	889
(Increase) in accounts payable and accrued liabilities	(6,619)	(18,320)
(Increase) decrease in contractors holdbacks	(973)	88
(Increase) in current portion of the provision for employee termination benefits	(220)	(329)
	(4,043)	2,076

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1985
(in thousands of dollars)

	1985	1984
(Credit) balance in the accumulated net charge against the Fund's authority account	(21,248)	(5,105)
Less: PAYE charges against the appropriation account after March 31	65,075	60,144
Add: amounts credited to the appropriation account after March 31	38,400	36,186
Net authority (used) provided, end of year	(47,923)	(29,063)
Authority limit	80,000	80,000
Unused authority carried forward	32,077	50,937

Appendix 2—*Continued*

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and purpose

The Airports Revolving Fund was established in 1969 and authorized by Vote L160, Appropriation Act No. 3, 1969, 1968-69, c. 36 for the purpose of financing the operation and development of certain airports. As at March 31, 1979, the Fund included the accounts of the international airports at Dorval, Mirabel, Toronto and Vancouver.

Effective April 1, 1979, Treasury Board approved an expansion of the Fund to include the operations of five additional international airports (Gander, Halifax, Winnipeg, Calgary, Edmonton) and fourteen national airports (Sydney, St. John's, Saint John, Fredericton, Moncton, Charlottetown, Quebec, London, Windsor, Ottawa, Saskatoon, Regina, Thunder Bay, Victoria). At that same date, the Department of Transport commenced to recover from the Fund the costs of providing certain essential operating support, including air traffic control and telecommunication and electronic services.

Effective April 1, 1980, Parliament, through the passage of the Adjustment of Accounts Act, repealed all votes in respect of the accounts of the Airports Revolving Fund. Section 31 of the Act established the Self-supporting Airports and Associated Ground Services Revolving Fund as a budgetary entity with a statutory drawing authority of $80 million. As at the end of the 1984-85 fiscal year, $32 million of this authority remained unused. If the drawing authority is exhausted either through normal operational requirements or by settlements of pending and threatened litigations (Note 8), Parliamentary action may be required to provide additional spending authority.

On November 29, 1984, the Treasury Board approved revised terms and conditions governing the operation and financing of the Fund, including the requirement for an annual financial plan to be approved by the Treasury Board. In accordance with these terms and conditions, the Treasury Board:

(a) approved the principle of funding capital expenditures through revenues, appropriations, or from the statutory drawdown authority, as determined in the annual financial plan;

(b) endorsed the principle that capital investments will be recovered from users over the life of the assets by including depreciation and a return on assets (as determined in the financial plan) in the determination of fees and charges;

(c) approved the principle of providing annual appropriations to compensate the Fund for activities of a non-commercial nature; but did not approve such an appropriation for 1985-86.

The Treasury Board also provided authority for a $1 item in the 1984-85 Supplementary Estimates (C) to amend the Adjustment of Accounts Act to provide specific authority for:

> the making of capital expenditures within the Fund; providing capital funds from revenues, appropriations or from the drawdown authority; and providing annual compensation for costs incurred in fulfilling objectives not directly related to the operation of airports as a self-supporting entity.

In addition, the Treasury Board reduced the number of airports in the Fund to nine (Halifax, Dorval, Mirabel, Ottawa, Toronto, Winnipeg, Edmonton, Calgary and Vancouver) and approved the transfer of the remaining fourteen airports to the Financially Dependent Airports planning element of the Air Transportation Program. This change took effect April 1, 1985 (see Note 9).

The revised terms and conditions state that the basic principle underlying the Fund is that it shall be operated as a financially self-supporting entity, in accordance with the following:

(1) The Fund shall operate on the basis of financial plans to be submitted annually for approval by the Treasury Board. Financial plans will include, inter alia, a review of past performance with respect to approved financial and management objectives; proposed performance targets, fee changes, capital expenditures, and allocations of revenues, overhead and indirect costs; a five-year forecast of revenues, expenditures and profitability; and, recommendations as to source and application of funds for the upcoming year.

(2) The Fund shall recover all its expenses through revenues, subject to the following:
   (a) funds for operating and maintenance activities will be provided from revenues;
   (b) capital funds will be provided from revenues, appropriations, or the statutory authority, as determined in the approved financial plan;
   (c) capital appropriations to the Fund are to be recovered under terms and conditions to be approved by the Treasury Board in the annual financial plan;
   (d) subject to approval by the Treasury Board, the Fund will be eligible for payments, through appropriations in Main Estimates, for costs incurred in support of activities, the costs for which are not to be recovered from users; and,
   (e) in any given year, revenues of up to 110% of those forecast in Main Estimates may be expended without further reference to the Treasury Board.

(3) As approved in the financial plan, surplus monies generated by the Fund in a given year may be used to repay any outstanding drawdown against the non-lapsing statutory authority, to pay a return to the Consolidated Revenue Fund (CRF) on capital payments made through appropriations, or be retained in the CRF as a credit to the Fund if no drawdown exists.

(4) Airports shall be eligible for inclusion in the Fund if deemed capable of recovering on average, 90% of operating costs, including depreciation, over a five-year forecast period, either as individual entities or as complementary airports serving the same geographic area.

(5) Capital funds within the Fund will be subject to allotment control in accordance with Treasury Board policy.

(6) Subject to these terms and conditions, it is expected that the Fund will operate within the limits of the statutory drawdown authority approved by Parliament.

2. Significant accounting policies

(a) Inventory

Inventory of materials and supplies, maintained for repair and maintenance purposes at the airports, is carried at the lower of cost or replacement value.

(b) Fixed assets

Fixed assets purchased by the Fund are recorded at cost. Fixed assets transferred to the Fund prior to April 1, 1979 are recorded at appraised values as established by the Department of Transport in accordance with Treasury Board Circular 1970-7 of January 8, 1970. Fixed assets transferred to the Fund as at April 1, 1979 in connection with the

Appendix 2—*Continued*

Self-supporting Airports and Associated Ground Services Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

addition of nineteen airports (Note 1) are recorded at their depreciated value at that date. Subsequently, all transfers of fixed assets to or from Canada are recorded at net book value at the date of transfer.

Project administration costs, including interest incurred during the construction of new airports, are capitalized and included in airport development costs to the extent that these costs are not readily identifiable with specific fixed assets. Additions, renewals and betterments which extend the economic lives of the assets are capitalized. Maintenance and repairs are charged to operations.

(c) Depreciation

Depreciation is charged on a straight-line method based on the estimated useful life of the asset.

The depreciation rates used within the major classes of assets are as follows:

Terminals and facilities	2.5% to 5.0%
Runways and other paved surfaces	3.3% to 5.5%
Machinery	3.3% to 5.0%
Equipment	
Static	5.0% to 9.0%
Mobile	6.0% to 18.0%
Amortization of airport development costs (excluding interest)	10.0%
Amortization of capitalized interest	4.2% (the average rate of depreciation)

(d) Contributed capital

Amounts representing working capital advances, the values assigned to assets transferred to and from Canada, deletion of loans from Canada, and reimbursement by Canada for projects undertaken under the Special Recovery Capital Projects Program are shown as contributed capital.

The values of assets transferred between the Fund and Canada are shown as additions or reductions to contributed capital.

(e) Air transportation tax

Air transportation tax is levied and collected under the Excise Tax Act, Part II by the Minister of National Revenue. By authority of appropriation acts, tax received during the year is remitted to the Department of Transport. Of the total tax revenue 14.4% is credited to air navigational services, the balance is allocated among airports in the Air Transportation Program based on the number of enplaned and deplaned passengers.

(f) Terminal control costs

Terminal control costs are those air navigational services associated with the approach, landing and take-off of aircraft at an airport and the control of enroute flights while traversing a terminal control area. The costing of terminal control includes direct and indirect costs and depreciation for air traffic services, flight service stations, technical support services, flight calibration and meteorological services.

(g) Headquarters and regional overhead

Headquarters and regional overhead reflects the charges by the Canadian Air Transportation Administration for providing technical and administrative services to the Fund. Since expenditures are not readily identifiable with specific services, these charges are a percentage of direct operating and maintenance expenses of the Fund.

(h) Grants in lieu of taxes

Grants in lieu of taxes, imposed on airports of the Fund, are accrued based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid by the Department of Public Works and recovered from the Fund.

The grants are not finalized until they have been audited by the Department of Public Works, often several years in arrears. Any normal adjustments upon finalization are reflected in the accounts in the year of settlement.

(i) Pension plan

Employees of the Canadian Air Transportation Administration operating the airports of the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Account and the Supplementary Retirement Benefits Account.

(j) Employee termination benefits

Termination benefits accrue to employees of the Canadian Air Transportation Administration operating airports of the Fund. Payment of these benefits is made to employees on separation or retirement. The cost of these benefits is expensed in the year in which they are earned.

3. Fixed assets

	1985		1984	
	Cost and appraised values	Accumulated depreciation	Cost and appraised values	Accumulated depreciation
	(in thousands of dollars)			
Land and land development costs	126,215		126,235	
Terminals and facilities	656,702	231,126	611,817	201,047
Runways and other paved surfaces	429,346	152,882	409,517	135,050
Machinery and equipment	77,640	34,441	65,217	28,859
Airport development costs	82,391	58,312	82,391	52,138
Construction in progress	163,707		118,209	
	1,536,001	476,761	1,413,386	417,094
Net book value	1,059,240		996,292	

Appendix 2—*Concluded*

Self-supporting Airports and Associated Ground Services Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

4. Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority at the end of the year shown as part of the Equity of Canada, represents the net accumulation of all cash transactions made through the Consolidated Revenue Fund.

The Consolidated Revenue Fund is the central account through which all Government receipts and disbursements flow. All cash transactions of the Fund are therefore made through the Consolidated Revenue Fund. By virtue of the Fund's mandate, it receives credit for all revenues generated and is empowered to draw funds under statutory authority from the Consolidated Revenue Fund for any shortfalls.

A drawdown on the Fund's authority occurs when accumulated cash disbursements exceed accumulated cash receipts (credit balance) and bears interest at a rate determined by the Minister of Finance. An accumulated excess of cash receipts over cash disbursements (debit balance) represents an addition to the drawing authority of the Fund.

5. Payment of provincial sales taxes

The Department of Finance makes certain payments on behalf of the Fund to participating provinces in lieu of the payment of sales taxes. These payments, estimated at $3.4 million in 1984-85 (1983-84—$3.1 million), are currently not recovered from the Fund and no provision has been made in the accounts for these payments.

6. Related party transactions

The Department of Transport officials who have the authority and responsibility for planning, directing and controlling the activities of the Air Transportation Program are responsible for the operations of the Fund.

In addition to the related party transactions disclosed elsewhere in these financial statements, the Fund receives certain direction and administration services from the Department of Transport (Departmental Administration) and other Government departments without charge. Furthermore, the Government does not charge the Fund for any cost associated with capital contributed to the Fund.

In addition, the airports of the Fund provide certain accommodation facilities and other services without charge to the Department of Transport and other Government departments. The accommodation facilities which include hangars, are used to service Government-owned aircraft, to perform air safety and other related tests, and to provide certain essential operating support services. The other services provided include the exemption from landing fees for state and military aircraft.

The annual estimated cost of these facilities and services has not been determined and as such has not been recorded in these financial statements.

7. Contractual obligations

As at March 31, 1985, the Fund was committed to expenditures totalling approximately $97 million under fixed asset construction and maintenance contracts.

8. Contingent liabilities

The Department of Transport is a defendant in certain pending and threatened litigations related to the operations of the Fund. The aggregate amount of claims in respect thereof as at March 31, 1985 is approximately $152 million. These claims include a legal suit filed in the Federal Court of Canada by a group of major international air carriers challenging the legality of the Air Services Fees Regulations related to the transoceanic landing fee levied under Section 5 of the Aeronautics Act. They have claimed reimbursement of all transoceanic landing fees paid since 1974. The action will be heard in early 1986.

9. Supplementary financial information

After giving effect to the change in the composition of the Fund (see Note 1), the opening balances of the Fund for the year ending March 31, 1986 are summarized below:

	(in thousands of dollars)
Assets	
Accounts receivable and accrued revenue	74,139
Inventory of materials and supplies	5,546
Fixed assets	859,309
	938,994
Liabilities	
Accounts payable and accrued liabilities	57,459
Contractors holdbacks	2,358
Provision for employee termination benefits	10,005
	69,822
Equity of Canada	
Accumulated net charge against the Fund's authority	21,248
Contributed capital	831,535
Accumulated surplus	16,389
	869,172
	938,994

The net assets, as at March 31, 1985, of the fourteen airports transferred to the Department of Transport totalling $176 million were charged to the contributed capital of the Fund, effective April 1, 1985.

For the year ended March 31, 1985, revenues and expenses for the 9 airports remaining in the Fund were $393 million and $319 million respectively.

10. Subsequent event

Effective October 15, 1985, the Department of Transport established two distinct organizations, the Safety, Regulatory and Air Navigational Services Group, and the Airports Authority Group, to emphasize its focus on air safety and to streamline the management structure of airports, including those in the Fund.

Appendix 3

Stores Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Transport Canada Stores Revolving Fund as authorized by Treasury Board and in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provide a centralized record of the Fund's financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The operation of the Transport Canada Stores Revolving Fund is primarily designed to provide for the acquisition of recurring requirements of material and insurance spares in support of the operations of the Air, Marine, Surface and Departmental (Headquarters) Administrations across Canada. The cost of operating, administering and controlling the supply activities associated with the Fund is shared jointly by the operating Administration and Headquarters corporate management under the direct guidance of the Director, Materiel and Contracting Services and the Assistant Deputy Minister, Finance.

The Assistant Deputy Minister, Finance develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs and contacts are maintained between staffs responsible for the operation of the Revolving Fund and of the Office of the Auditor General.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Fund's authority has been augmented to $43,700,000 by Appropriation Act No. 4, 1983-84 in anticipation of increased activities in the operating Administrations.

Approved by:

LEO A. GAGNON
Director, Financial Administration
(Senior full-time financial officer)

N. VAN DUYVENDYK
Assistant Deputy Minister, Finance
(Senior financial officer)

August 12, 1985

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985		1984	
	Estimates	Actual	Estimates	Actual
Working capital change	2,700	(456)	3,100	(49)
Other item		1,416		280
Authority used	2,700	960	3,100	231

BALANCE SHEET AS AT MARCH 31, 1985

FUND ASSETS	1985	1984
	$	$
Current assets		
Accounts receivable		
Federal Government	1,397,330	1,744,255
Outside parties	44,861	126,863
Inventories at cost—Materials and supplies	33,813,343	32,725,456
	35,255,534	34,596,574

FUND LIABILITIES	1985	1984
	$	$
Current liabilities		
Accounts payable and accrued liabilities		
Federal Government	129,070	81,823
Outside parties	2,661,419	1,594,002
	2,790,489	1,675,825
EQUITY OF CANADA		
Accumulated net charge against the Fund's authority	32,465,045	32,920,749
	35,255,534	34,596,574

The accompanying notes are an integral part of the financial statements.

Appendix 3—*Concluded*

Stores Revolving Fund—*Concluded*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sales	17,003,283	14,679,555
Cost of sales		
Inventory, beginning of year	32,725,456	32,468,047
Purchases during the year	18,091,170	14,936,964
	50,816,626	47,405,011
Inventory, end of year	33,813,343	32,725,456
	17,003,283	14,679,555
Net profit		

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Use of working capital		
Decrease in the accumulated net charge against the Fund's authority account	455,704	48,708
(Decrease) in working capital	(455,704)	(48,708)
Working capital, beginning of year	32,920,749	32,969,457
Working capital, end of year	32,465,045	32,920,749
Changes in working capital components:		
(Decrease) increase in accounts receivable	(428,927)	889,441
Increase in inventories	1,087,887	257,409
(Increase) in accounts payable and accrued liabilities	(1,114,664)	(1,195,558)
	(455,704)	(48,708)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1985

	1985	1984
	$	$
Credit balance in the accumulated net charge against the Fund's authority account	32,465,045	32,920,749
Add: PAYE charges against the appropriation account after March 31	2,790,489	1,675,825
Less: amounts credited to the appropriation account after March 31	1,384,630	1,685,924
Net authority used, end of year	33,870,904	32,910,650
Authority limit	43,700,000	43,700,000
Unused authority carried forward	9,829,096	10,789,350

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and purpose

The Stores Revolving Fund was authorized by the Adjustment of Accounts Act, S.C. 1980, c. 17, with an authorized working capital limit of $30,000,000, which was increased to $35,700,000 by Appropriation Act No. 4, 1981-82 and to $43,700,000 by Appropriation Act No. 4, 1983-84. An amount of $25,489,058, representing the net assets of the "Stores Working Capital Advance", was assumed by the Fund and charged against the authority when the Fund became budgetary in 1981.

The objective of the Fund is to establish an effective central control and accountability over the purchasing, stocking and issuing of expendable items, controllable items and initial sparing for depot stocks required by the Department.

2. Significant accounting policies

(a) Inventories
Inventories are valued at cost.

(b) Sales pricing
Selling prices to consumers are on the basis of acquisition costs.

SECTION 28

1984-85
PUBLIC ACCOUNTS

Treasury Board

Secretariat
Comptroller General

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TREASURY BOARD

Secretariat

Objectives

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM

—To support the Treasury Board in performing its statutory responsibilities for the management of the Government's financial, human and materiel resources.

GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS

—To provide funds for unforeseen and urgent expenditures which arise after the Main Estimates have been tabled and for centrally financed programs.

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM

—To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

TEMPORARY ASSIGNMENTS PROGRAM

—To provide executives and senior officers to carry out high priority temporary assignments in response to departmental and agency requests.

Comptroller General

Objectives

MANAGEMENT PRACTICES AND CONTROLS PROGRAM

—To see to the establishment and maintenance of sound management practices in the federal Government by developing policies and standards for financial and operational planning, reporting and controls, and by promoting and monitoring improvements in the practice of financial and operational management, in departments and agencies.

IMPLEMENTATION ASSISTANCE PROGRAM

—To accelerate improvements in management practices and controls in federal departments and agencies.

Use of Appropriations

Vote	Program	
	SECRETARIAT	
	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
	Budgetary	
1	Program expenditures including payments to retired public servants and the estates of deceased public servants where awards for suggestions or meritorious contributions are approved, payments in accordance with the Incentive Award Plan of the Public Service of Canada and the grants listed in the Estimates	$ 52,106,100
	Transfer from TB Vote 10[1]	4,862
Stat	President of the Treasury Board—Salary and motor car allowance	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS	
	Budgetary	
5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not otherwise provided for including awards under the Public Servants Inventions Act and authority to re-use any sums alloted for non-paylist requirements and repaid to this appropriation from other appropriations	$ 315,000,000
	Less: transfers	27,521,759
10	Employment initiatives—Subject to the approval of the Treasury Board, to supplement other votes and to provide resources to cover costs in connection with the employment of persons and the summer employment of and summer activities for students	$ 170,000,000
	Less: transfers	170,000,000
	Total program—Budgetary	
	EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM	
	Budgetary	
15	Government's contributions to surgical-medical and other insurance payments, premiums and taxes determined on such bases and paid in respect of such persons and their dependents as Treasury Board prescribes who are described in Finance Vote 124, Appropriation Act No. 6, 1960, Finance Vote 85a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10, 1964 and Government's contribution to pension plans, death benefit plans, and social security programs, health and other insurance plans for employees engaged locally outside Canada and to permit the payment to employees of their share of the premium reduction under Subsection 64(4) of the Unemployment Insurance Act, 1971	
Stat	Payments under earlier superannuation and retirement acts and under the Public Service Pension Adjustment Act	
Stat	Unallocated employer contributions made under the Public Service Superannuation Act and other retirement acts and the Unemployment Insurance Act	
	Total program—Budgetary	
	TEMPORARY ASSIGNMENTS PROGRAM	
	Budgetary	
20	Program expenditures and authority to spend revenue received during the year	$ 330,000
	Transfer from TB Vote 5[1]	215,000
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Subtotal—Budgetary	
	COMPTROLLER GENERAL	
	MANAGEMENT PRACTICES AND CONTROLS PROGRAM	
	Budgetary	
25	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	IMPLEMENTATION ASSISTANCE PROGRAM	
	Budgetary	
30	To supplement other votes for the purpose of assisting departments with the implementation of plans to improve management practices and controls	$ 4,000,000
	Less: transfers	3,827,200
	Total—Budgetary	

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[1] Treasury Board Vote 5 Government contingencies.
Treasury Board Vote 10 employment initiatives.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
52,110,962		52,110,962		52,110,962	50,802,258	1,308,704		47,380,183
40,500	1,183	41,683		41,683	41,683			40,975
4,239,000	660,000	4,899,000		4,899,000	4,899,000			4,337,000
56,390,462	***661,183***	***57,051,645***		***57,051,645***	***55,742,941***	***1,308,704***		***51,758,158***
287,478,241		287,478,241		287,478,241		287,478,241		
287,478,241		***287,478,241***		***287,478,241***		***287,478,241***		
214,076,000		214,076,000		214,076,000	200,571,555	13,504,445		202,463,096
470,000	(55,282)	414,718		414,718	414,718			466,405
	1,137,209	1,137,209		1,137,209	1,137,209			(1,227,091)
214,546,000	***1,081,927***	***215,627,927***		***215,627,927***	***202,123,482***	***13,504,445***		***201,702,410***
545,000		545,000		545,000	504,530	40,470		161,362
354,000	54,000	408,000		408,000	408,000			380,000
899,000	***54,000***	***953,000***		***953,000***	***912,530***	***40,470***		***541,362***
559,313,703	1,797,110	561,110,813		561,110,813	258,778,953	302,331,860		254,001,930
10,444,000		10,444,000		10,444,000	9,711,731	732,269		9,670,111
993,000	152,000	1,145,000		1,145,000	1,145,000			1,137,000
11,437,000	***152,000***	***11,589,000***		***11,589,000***	***10,856,731***	***732,269***		***10,807,111***
172,800		***172,800***		***172,800***		***172,800***		
570,923,503	1,949,110	572,872,613		572,872,613	269,635,684	303,236,929		264,809,041

Total Cost of Programs—Budgetary

(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	*Add:* Services provided by Supply and Services for pension and superannuation administration	Total cost of programs
SECRETARIAT							
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE	1984-85	55,743	1,836	4,500	4,501		62,908
	1983-84	51,758	1,786	5,066	4,528		59,566
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS	1984-85	202,123				26,285	228,408
	1983-84	201,703	8			21,981	223,676
TEMPORARY ASSIGNMENTS	1984-85	913			31		944
	1983-84	541			25		566
	1984-85	258,779	1,836	4,500	4,532	26,285	292,260
	1983-84	254,002	1,794	5,066	4,553	21,981	283,808
COMPTROLLER GENERAL							
MANAGEMENT PRACTICES AND CONTROLS	1984-85	10,857	7	828	278		11,956
	1983-84	10,807	18	245	129		11,163
Total	1984-85	269,636	1,843	5,328	4,810	26,285	304,216
	1983-84	264,809	1,812	5,311	4,682	21,981	294,971

Programs by Activity—Budgetary

(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
SECRETARIAT								
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM								
Expenditure management	10,094	9,750	181	181			10,275	9,931
Personnel management	15,720	15,137	150	150			15,870	15,287
Staff relations	5,441	5,277	38	38			5,479	5,315
Administrative policy	7,499	7,163	30	30			7,529	7,193
Official languages	4,936	4,675	43	43			4,979	4,718
Departmental administration	12,571	12,950	201	201	148	148	12,920	13,299
	56,261	54,952	643	643	148	148	57,052	55,743
Less: receipts credited to revenue	1,575	1,836					1,575	1,836
Add: accommodation provided without charge by Public Works	4,500	4,500					4,500	4,500
other services provided without charge by other departments	4,501	4,501					4,501	4,501
Total cost of program	63,687	62,117	643	643	148	148	64,478	62,908
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS								
Government contingencies	287,478						287,478	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM								
Public Service Insurance—								
Surgical-medical and other insurances	156,213	141,964					156,213	141,964
Payment to employees of their share of unemployment insurance premium reductions	8,884	8,626					8,884	8,626
Health and other insurance plans for employees engaged locally (outside Canada)	613	1,038					613	1,038
Provincial health payroll taxes	60,443	69,886					60,443	69,886
Public Service Pensions—								
Contributions to employee benefit plans	1,137	1,137					1,137	1,137
Payments under earlier superannuation and retirement acts					8	8	8	8
Public Service Pension Adjustment Act					407	407	407	407
Locally-engaged (outside Canada) pension plans	3,896	2,512					3,896	2,512
Social security plans for employees engaged locally (outside Canada)	6,213	3,284					6,213	3,284
	237,399	228,447			415	415	237,814	228,862
Less: revenues credited to the vote—Receipts from revolving funds	22,186	26,739					22,186	26,739
	215,213	201,708			415	415	215,628	202,123
Add: services provided by Supply and Services for pension and superannuation administration	26,285	26,285					26,285	26,285
Total cost of program	241,498	227,993			415	415	241,913	228,408
TEMPORARY ASSIGNMENTS PROGRAM								
Special assignments	3,401	2,887					3,401	2,887
Less: revenues credited to the vote	2,448	1,974					2,448	1,974
	953	913					953	913
Add: other services provided without charge by other departments	31	31					31	31
Total cost of program	984	944					984	944
COMPTROLLER GENERAL								
MANAGEMENT PRACTICES AND CONTROLS PROGRAM								
Financial and management accounting and reporting	5,264	4,126					5,264	4,126
Management practices and processes	4,961	4,671					4,961	4,671
Administration	1,364	2,060					1,364	2,060
	11,589	10,857					11,589	10,857
Less: receipts credited to revenue		7						7
Add: accommodation provided without charge by Public Works	828	828					828	828
other services provided without charge by other departments	278	278					278	278
Total cost of program	12,695	11,956					12,695	11,956
IMPLEMENTATION ASSISTANCE PROGRAM								
Implementation assistance	173						173	

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
SECRETARIAT			
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			
Grants			
Departmental administration			
Institute of Public Administration of Canada	145	145	138
Federal Institute of Management	3	3	3
	148	*148*	*141*
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM			
Grants			
Public Service Pensions			
Payments under earlier superannuation and retirement acts	8	8	13
Public Service Pension Adjustment Act	407	407	453
	415	*415*	*466*
	563	563	607
COMPTROLLER GENERAL			
MANAGEMENT PRACTICES AND CONTROLS PROGRAM			
Grant			
Administration			
Expenditures not required for the current year			*4*
Total	563	563	611

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Central Administration of the Public Service Program	Government Contingencies and Centrally Financed Programs	Employer Contributions to Insurance Plans Program	Temporary Assignments Program	Subtotal Secretariat	Management Practices and Controls Program	Implementation Assistance Program	Subtotal Comptroller General	Total
(1) Salaries and wages	32,646 **32,538** *29,515*			2,935 **2,448** *2,442*	35,581 **34,986** *31,957*	7,650 **7,321** *7,351*	173	7,823 **7,321** *7,351*	43,404 **42,307** *39,308*
(1) Other personnel costs	4,901 **4,949** *4,470*		237,399 **228,447** *219,867*	408 **408** *380*	242,708 **233,804** *224,717*	1,145 **1,147** *1,206*		1,145 **1,147** *1,206*	243,853 **234,951** *225,923*
(2) Transportation and communications	1,028 **867** *870*			21	1,049 **867** *870*	256 **127** *158*		256 **127** *158*	1,305 **994** *1,028*
(3) Information	2,034 **1,533** *1,587*				2,034 **1,533** *1,587*	682 **528** *293*		682 **528** *293*	2,716 **2,061** *1,880*
(4) Professional and special services	8,506 **7,739** *7,943*			37 **31** *13*	8,543 **7,770** *7,956*	579 **367** *498*		579 **367** *498*	9,122 **8,137** *8,454*
(5) Rentals	401 **181** *184*				401 **181** *184*	5 **6** *3*		5 **6** *3*	406 **187** *187*
(6) Purchased repair and upkeep	64 **64** *36*				64 **64** *36*	3 **1** *1*		3 **1** *1*	67 **65** *37*
(7) Utilities, materials and supplies	342 **247** *287*				342 **247** *287*	34 **13** *13*		34 **13** *13*	376 **260** *300*
(9) Construction and acquisition of machinery and equipment	**643** *72*				**643** *72*	**44**		**44**	**687** *72*
(10) Grants, contributions and other transfer payments	148 **148** *141*		415 **415** *466*		563 **563** *607*	*4*		*4*	563 **563** *611*
(12) All other expenditures	6,982 **6,834** *6,653*	287,478			294,460 **6,834** *6,653*	1,235 **1,303** *1,280*		1,235 **1,303** *1,280*	295,695 **8,137** *7,933*
(1-12) Total	57,052 **55,743** *51,758*	287,478	237,814 **228,862** *220,333*	3,401 **2,887** *2,835*	585,745 **287,492** *274,926*	11,589 **10,857** *10,807*	173	11,762 **10,857** *10,807*	597,507 **298,349** *285,733*
(13) *Less:* revenues credited to the vote			22,186 **26,739** *18,630*	2,448 **1,974** *2,294*	24,634 **28,713** *20,924*				24,634 **28,713** *20,924*
Total net expenditures	57,052 **55,743** *51,758*	287,478	215,628 **202,123** *201,703*	953 **913** *541*	561,111 **258,779** *254,002*	11,589 **10,857** *10,807*	173	11,762 **10,857** *10,807*	572,873 **269,636** *264,809*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

SECRETARIAT

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	22,328	55,375
Services and service fees	242	390
Proceeds from sales	13,637	17,848
Other non-tax revenue	1,799,874	1,720,466
Total	1,836,081	1,794,079

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Salaries and benefits	7,280	
Travel	7,327	
Other goods and services	7,150	
Adjustment to prior year's Payables at Year End (PAYE)	571	
		22,328
Services and service fees:		
Access to information requests		242
Proceeds from sales:		
Sale of publications		13,637
Other non-tax revenue:		
Parking fees	1,698,550	
Recovery of employee benefits	30,883	
Disciplinary penalties	10,889	
Contract cost sharing—Public Service Alliance of Canada (PSAC)	50,000	
Sundry	9,552	
		1,799,874

COMPTROLLER GENERAL

Summary

	1984-85 $	1983-84 $
Non-Tax Revenue—		
Refunds of previous years' expenditure	5,517	15,518
Services and service fees		15
Proceeds from sales		448
Other non-tax revenue	1,907	1,584
Total	7,424	17,565

Details

	1984-85	
	$	$
Non-Tax Revenue—		
Refunds of previous years' expenditure:		
Travel	4,364	
Publications	191	
Adjustments between departments	961	
Adjustment to prior year's Payables at Year End (PAYE)	1	
		5,517
Other non-tax revenue:		
Participation in travellers' cheques float		1,907

SECTION 29

1984-85
PUBLIC ACCOUNTS

Veterans Affairs

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VETERANS AFFAIRS

Objectives

VETERANS AFFAIRS PROGRAM

—To provide support for the economic, social, mental and physical well-being of veterans and their dependants and other eligible persons.

WAR VETERANS ALLOWANCE BOARD PROGRAM

—To ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of Civilian War Pensions and Allowances Act.

PENSIONS PROGRAM

—To ensure the provision of service-related death and disability benefits to eligible ex-members of the armed forces, certain civilians and/or their respective dependants.

BUREAU OF PENSIONS ADVOCATES PROGRAM

—To provide an independent professional legal aid service to persons seeking to establish claims under the Pension Act and allied statutes and orders.

Use of Appropriations

Vote	Program	
	VETERANS AFFAIRS PROGRAM	
	Budgetary	
1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein	
	1b	$ 262,571,000
	Transfer from: TB Vote 5[1]	1,304,000
	TB Vote 10[1]	988,000
		52,883
5	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	
	5b	$ 501,854,000
		2,400,000
Stat	Minister of Veterans Affairs—Salary and motor car allowance	
Stat	Provision for reserve for conditional benefits, Veterans' Land Act	
Stat	Re-establishment credits and repayments under Section 15 of the War Service Grants Act of compensating adjustments made in accordance with the terms of the Veterans' Land Act	
Stat	Returned soldiers' insurance actuarial liability adjustment (Returned Soldiers' Insurance Act)	
Stat	Veterans insurance actuarial liability adjustment (Veterans' Insurance Act)	
Stat	Contributions to employee benefit plans	
Stat	Refunds of amounts credited to revenue in previous years	
	Use of appropriations not required for the current year	
	Total program—Budgetary	
	Non-budgetary	
Stat	The Veterans' Land Act. There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Appropriation Act No. 3, 1970, Vote L55, shall not exceed $605,000,000. (Net)	
	WAR VETERANS ALLOWANCE BOARD PROGRAM	
	Budgetary	
10	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	PENSIONS PROGRAM	
	Budgetary	
15	Pension Review Board—Operating expenditures	
	15b	$ 901,000
		140,000
20	Canadian Pension Commission—Operating expenditures	
	20b	$ 15,789,000
	Transfer from TB Vote 10[1]	680,000
		27,340
25	The grants listed in the Estimates and contributions provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	BUREAU OF PENSIONS ADVOCATES PROGRAM	
	Budgetary	
30	Program expenditures	
Stat	Contributions to employee benefit plans	
	Total program—Budgetary	
	Total—Budgetary	
	Non-budgetary	

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[1] Treasury Board Vote 5 Government contingencies.
Treasury Board Vote 10 employment initiatives.

Appropriations								
Current year						Balances		
Authorities in Estimates	Authorized changes	Total	Brought forward	Grand total	Used in the current year	Lapsed (overexpended)	Carried forward	Used in the previous year
$	$	$	$	$	$	$	$	$
264,915,883		264,915,883		264,915,883	256,607,253	8,308,630		250,028,775
504,254,000		504,254,000		504,254,000	489,785,184	14,468,816		453,625,360
40,500	1,182	41,682		41,682	41,682			40,975
2,600,000		2,600,000		2,600,000	2,600,000			
202,000	(166,652)	35,348		35,348	35,348			62,805
63,000	(32,635)	30,365		30,365	30,365			16,116
803,000	(96,478)	706,522		706,522	706,522			606,352
12,490,000	1,904,000	14,394,000		14,394,000	14,394,000			14,521,000
	330	330		330	330			11,795
								9,434
785,368,383	***1,609,747***	***786,978,130***		***786,978,130***	***764,200,684***	***22,777,446***		***718,922,612***
			377,993,778	***377,993,778***	***(33,685,616)***		***411,679,394***	***(34,639,623)***
1,495,000		1,495,000		1,495,000	1,351,670	143,330		1,253,623
171,000	27,000	198,000		198,000	198,000			174,000
1,666,000	***27,000***	***1,693,000***		***1,693,000***	***1,549,670***	***143,330***		***1,427,623***
1,041,000		1,041,000		1,041,000	863,535	177,465		821,967
16,496,340		16,496,340		16,496,340	15,431,274	1,065,066		13,901,979
716,407,000		716,407,000		716,407,000	670,567,980	45,839,020		646,883,060
1,570,000	240,000	1,810,000		1,810,000	1,810,000			1,899,000
735,514,340	***240,000***	***735,754,340***		***735,754,340***	***688,672,789***	***47,081,551***		***663,506,006***
4,085,000		4,085,000		4,085,000	4,004,390	80,610		3,818,248
499,000	77,000	576,000		576,000	576,000			575,000
4,584,000	***77,000***	***4,661,000***		***4,661,000***	***4,580,390***	***80,610***		***4,393,248***
1,527,132,723	1,953,747	1,529,086,470		1,529,086,470	1,459,003,533	70,082,937		1,388,249,489
			377,993,778	377,993,778	(33,685,616)		411,679,394	(34,639,623)

Total Cost of Programs—Budgetary
(in thousands of dollars)

PROGRAM	Year	Expenditures	*Less:* Receipts credited to revenue	*Add:* Accommodation provided without charge by this department	*Add:* Accommodation provided without charge by Public Works	*Add:* Other services provided without charge by other departments	Total cost of programs
VETERANS AFFAIRS	1984-85	764,201	30,296	9,273	8,722	4,997	756,897
	1983-84	718,922	27,669	8,387	7,980	4,254	711,874
WAR VETERANS ALLOWANCE BOARD	1984-85	1,550			103	34	1,687
	1983-84	1,428			100	27	1,555
PENSIONS	1984-85	688,673	1,490		1,398	1,793	690,374
	1983-84	663,506	1,483		1,345	1,678	665,046
BUREAU OF PENSIONS ADVOCATES	1984-85	4,580	3		395	112	5,084
	1983-84	4,393			377	91	4,861
Total	1984-85	1,459,004	31,789	9,273	10,618	6,936	1,454,042
	1983-84	1,388,249	29,152	8,387	9,802	6,050	1,383,336

Programs by Activity—Budgetary
(in thousands of dollars)

	Operating		Capital		Grants and contributions		Total	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
VETERANS AFFAIRS PROGRAM								
Departmental administration	35,754	35,604	750	1,063			36,504	36,667
Social and income support	31,018	42,152	140	491	483,504	475,090	514,662	517,733
Health services	202,967	183,884	1,895	1,466	21,522	15,467	226,384	200,817
Management of property contracts	6,803	8,960	25	24	2,600		9,428	8,984
	276,542	270,600	2,810	3,044	507,626	490,557	786,978	764,201
Less: receipts credited to revenue	25,843	28,880				1,416	25,843	30,296
Add: accommodation provided without charge by this department	9,273	9,273					9,273	9,273
accommodation provided without charge by Public Works	8,722	8,722					8,722	8,722
other services provided without charge by other departments	4,997	4,997					4,997	4,997
Total cost of program	273,691	264,712	2,810	3,044	507,626	489,141	784,127	756,897
WAR VETERANS ALLOWANCE BOARD PROGRAM								
Appeal, review, adjudication and interpretation	1,691	1,521	2	29			1,693	1,550
Add: accommodation provided without charge by Public Works	103	103					103	103
other services provided without charge by other departments	34	34					34	34
Total cost of program	1,828	1,658	2	29			1,830	1,687
PENSIONS PROGRAM								
Pensions	19,275	17,943	72	162	716,407	670,568	735,754	688,673
Less: receipts credited to revenue		21				1,469		1,490
Add: accommodation provided without charge by Public Works	1,398	1,398					1,398	1,398
other services provided without charge by other departments	1,793	1,793					1,793	1,793
Total cost of program	22,466	21,113	72	162	716,407	669,099	738,945	690,374
BUREAU OF PENSIONS ADVOCATES PROGRAM								
Legal counselling and representation	4,642	4,562	19	18			4,661	4,580
Less: receipts credited to revenue		3						3
Add: accommodation provided without charge by Public Works	395	395					395	395
other services provided without charge by other departments	112	112					112	112
Total cost of program	5,149	5,066	19	18			5,168	5,084

Grants and Contributions
(in thousands of dollars)

	1984-85 Appropriations	1984-85 Expenditures	1983-84 Expenditures
VETERANS AFFAIRS PROGRAM			
Grants			
Social and income support			
War Veterans Allowances and Civilian War Allowances:			
North West Field Force	10	9	17
South African War	35	31	33
World War I	12,805	12,804	13,501
World War II and Special Forces (Korea)	435,314	429,063	388,048
Dual Service (World Wars I and II)	680	555	617
Civilian War Allowances	22,320	22,318	19,389
Assistance in accordance with the provisions of the Assistance Fund Regulations	2,100	2,025	1,814
Army Benevolent Fund	18	18	18
Royal Canadian Legion	9	9	13
Canadian Veterans Association of the United Kingdom	1	1	1
Other benefits—			
Children of war dead (education assistance)	1,115	795	866
University and vocational training	50	42	23
Assistance to Canadian veterans—Overseas district	60	47	44
Repayment under Subsection (3) of Section 10 of Veterans Rehabilitation Act	2		
Last Post Fund	1,584	1,503	1,335
Special housing assistance for veterans	72	10	25
Commonwealth War Graves Commission	2,500	2,047	2,019
United Nations Memorial Cemetery in Korea	30	24	21
Treatment and related allowances	4,007	2,997	3,056
Payments under the War Service Grants Act:			
Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act	35	35	63
Returned soldiers' insurance actuarial liability adjustment	30	30	16
Veterans insurance actuarial liability adjustment	707	707	606
Grant to the United Nations Korean War Allies Association to assist in the construction and maintenance of Canadian Memorial in South Korea	20	20	
Expenditures not required for the current year			120
Health services			
Grants to various provinces concerning the provision of prosthetic services to veterans	240	203	193
Management of property contracts			
Provision for reserve for conditional benefits, Veterans' Land Act	2,600 *		
	486,344	*475,293*	*431,838*
Contributions			
Health services			
Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals	13,550	9,386	18,960
Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	7,726	5,872	3,185
Contributions to New Employment Expansion and Development (NEED) Program	6	6	328
	21,282	*15,264*	*22,473*
	507,626	***490,557***	***454,311***
WAR VETERANS ALLOWANCE BOARD PROGRAM			
Grants			
Appeal, review, adjudication and interpretation			
Expenditures not required for the current year			*1*
PENSIONS PROGRAM			
Grants			
Pensions			
Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC 45-8848 of November 22, 1944, which shall be subject to the Pension Act; for compensation under the Compensation for Former Prisoners of War Act, Newfoundland special awards and burial grants—			
The Flying Accidents Compensation Order	421	378	388
World War I	83,659	84,152	87,955
World War II	591,885	542,472	518,337
Civilians, World War II	2,018	2,042	1,992
Defence Forces—Peacetime services	27,586	26,394	24,250
Special Forces (Korea)	9,518	13,796	12,955
Newfoundland Special Awards	20	17	14
Burial grants	1,070	1,201	856
Gallantry Awards—World War II and Special Force	80	28	53
	716,257	*670,480*	*646,800*
Contributions			
Pensions			
Compensation for loss of earnings	*150*	*88*	*83*
	716,407	***670,568***	***646,883***
Total	1,224,033	1,161,125	1,101,195

* This item was expended under Standard Object 12.

Budgetary Expenditure by Program and Standard Object
(in thousands of dollars)

STANDARD OBJECT	Veterans Affairs Program	War Veterans Allowance Board Program	Pensions Program	Bureau of Pensions Advocates Program	Total
(1) Salaries and wages	98,415	1,318	12,681	3,847	116,261
	97,554	**1,195**	**12,137**	**3,774**	**114,660**
	96,953	*1,097*	*11,492*	*3,633*	*113,175*
(1) Other personnel costs	14,394	198	1,810	576	16,978
	14,394	**198**	**1,810**	**576**	**16,978**
	14,521	*174*	*1,899*	*575*	*17,169*
(2) Transportation and communications	13,705	124	2,480	173	16,482
	13,141	**75**	**2,428**	**148**	**15,792**
	13,291	*111*	*1,889*	*111*	*15,402*
(3) Information	1,033		6		1,039
	1,120	**1**	**25**		**1,146**
	1,117		*15*		*1,132*
(4) Professional and special services	127,501	26	1,621	45	129,193
	117,254	**14**	**990**	**60**	**118,318**
	113,482	*25*	*951*	*59*	*114,517*
(5) Rentals	2,187	4	233		2,424
	3,238	**21**	**284**		**3,543**
	2,086	*6*	*151*		*2,243*
(6) Purchased repair and upkeep	2,607	4	73		2,684
	3,929	**7**	**74**	**3**	**4,013**
	3,268	*3*	*62*		*3,333*
(7) Utilities, materials and supplies	15,236	12	231		15,479
	16,239	**10**	**155**	**1**	**16,405**
	15,757	*10*	*96*	*1*	*15,864*
(8) Construction and acquisition of land, buildings and works	893				893
	555				**555**
	525				*525*
(9) Construction and acquisition of machinery and equipment	1,917	2	72	19	2,010
	2,489	**29**	**162**	**18**	**2,698**
	2,448	*1*	*65*	*14*	*2,528*
(10) Grants, contributions and other transfer payments	507,626		716,407		1,224,033
	490,557		**670,568**		**1,161,125**
	454,311	*1*	*646,883*		*1,101,195*
(12) All other expenditures	1,464	5	140	1	1,610
	3,731		**40**		**3,771**
	1,163		*3*		*1,166*
Total net expenditures	786,978	1,693	735,754	4,661	1,529,086
	764,201	**1,550**	**688,673**	**4,580**	**1,459,004**
	718,922	*1,428*	*663,506*	*4,393*	*1,388,249*

Amounts in roman type are 1984-85 appropriations.
Amounts in **bold face** type are 1984-85 expenditures.
Amounts in *italic* type are 1983-84 expenditures.

Revenue

	1984-85	1983-84
	$	$
Summary		
Non-Tax Revenue—		
Return on investments	12,024,759	13,883,322
Refunds of previous years' expenditure	1,485,973	2,083,205
Services and service fees	15,370,162	10,171,410
Proceeds from sales	1,155,728	1,118,328
Other non-tax revenue	1,752,664	1,895,677
Total	31,789,286	29,151,942

	1984-85	
	$	$
Details		
Non-Tax Revenue—		
Return on investments:		
Loans, investments and advances—		
Other—		
Veterans' Land Act Fund—Interest	12,007,396	
Other accounts—		
Rental of assets	17,363	
		12,024,759
Refunds of previous years' expenditure:		
Refunds in respect to pensions	911,117	
Veterans' services—War veterans allowances	18,416	
Refunds in respect to other grants and contributions	399,296	
Adjustment to prior year's Payables at Year End (PAYE)	37,561	
Refund of operating/maintenance funds	119,583	
		1,485,973
Services and service fees:		
Provincial hospital insurance plans for in-patient hospital services	11,094,517	
Other in-patient hospital services	3,030,466	
Out-patient hospital services	215,840	
Medical services	376,939	
Meals	323,092	
Dental fees	240,172	
Sundry	89,136	
		15,370,162
Proceeds from sales:		
Manufacture of Remembrance Day poppies (Vetcraft)	1,146,795	
Sundry	8,933	
		1,155,728
Other non-tax revenue:		
Refunds of pension overpayments	558,455	
Refunds of war veterans allowances and assistance fund overpayments	994,882	
Sundry	199,327	
		1,752,664

Appendix 1

Director of Soldier Settlement

DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE B TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Appendix 2

The Director, The Veterans' Land Act

THE DIRECTOR, THE VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE B TO THE FINANCIAL ADMINISTRATION ACT. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

SECTION 30

1984-85
PUBLIC ACCOUNTS

Accounts Receivable and Deletions

CONTENTS

	Page
Statement of accounts receivable	30.3
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Deletions from accounts receivable during 1984-85	30.7

Statement of accounts receivable

The Government generally reports revenue in the year in which it is received. Therefore, revenue due but not collected, expenditure overpayments, goods delivered or services rendered by the Government prior to year end for which payment was not received by year end, and interest capitalized, deferred, due and accrued are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These items, however, are controlled through memorandum accounts kept by Government bodies and are presented in this statement.

Items shown as "Interdepartmental" accounts receivable are internal to the Government and thus do not represent cash to be received.

"Net accounts receivable" is the amount to be received by the Government from outside parties.

Department and agency	1985							1984
	Current year			Previous years				
	Collectable			Collectable				
	Interdepartmental	Other	Uncollectable	Interdepartmental	Other	Uncollectable	Total	Total
	$	$	$	$	$	$	$	$
AGRICULTURE—								
Department	5,286	18,120,289	23,793		4,315,887	7,697,356	30,162,611	20,866,949*
Race Track Supervision Revolving Fund		667,278					667,278	1,225,553
	5,286	18,787,567	23,793		4,315,887	7,697,356	30,829,889	22,092,502*
COMMUNICATIONS—								
Department	1,546,266	227,335	99		14,910	5,763	1,794,373	3,707,476
Government Telecommunications Agency Revolving Fund	16,822,025	2,710,824		244,086	23,765		19,800,700	24,505,769
Canadian Radio-television and Telecommunications Commission	3,117	1,015,611	4,887	13,993	562,214	134,172	1,733,994	937,303
National Film Board Revolving Fund	2,207,778	1,368,740	64	171,497	294,248	165,894	4,208,221	9,651,439
National Library	70,561	15,752		26	32	220	86,591	94,887
National Museums of Canada	133	104,536			26,317	133,128	264,114	233,470
Public Archives	13,548	34,898		1,024	722	8,017	58,209	32,252
	20,663,428	5,477,696	5,050	430,626	922,208	447,194	27,946,202	39,162,596
CONSUMER AND CORPORATE AFFAIRS	1,324	1,308,071	1,407		469,869	430,967	2,211,638	1,915,224
EMPLOYMENT AND IMMIGRATION—								
Canada Employment and Immigration Commission (Note A)		2,989,889	668,806		1,944,363	3,025,814	8,628,872	5,949,490
Immigration Appeal Board					1,820		1,820	1,820
		2,989,889	668,806		1,946,183	3,025,814	8,630,692	5,951,310
ENERGY, MINES AND RESOURCES—								
Department	204,266,053	25,960,829	10,991	89,445,620	45,101,211	1,481,558	366,266,262	348,165,057
Atomic Energy Control Board	396	207				20,000	20,603	20,000
National Energy Board	5,824	155,132		2,608	1,160,628	65,989	1,390,181	1,756,010
	204,272,273	26,116,168	10,991	89,448,228	46,261,839	1,567,547	367,677,046	349,941,067
ENVIRONMENT	3,112,650	3,474,163	55,104	70,408	988,186	183,319	7,883,830	3,946,956*
EXTERNAL AFFAIRS—								
Department		983,733	5,413		2,963,294	109,780	4,062,220	3,604,649
Passport Office Revolving Fund	42,738	5,932			265		48,935	90,137
Canadian International Development Agency		4,352,816			63,343	58,830	4,474,989	4,420,118
Export Development Corporation—Accounts administered for Canada		63,388,988			52,010,269		115,399,257	105,816,123
International Joint Commission		387,315					387,315	224,959
	42,738	69,118,784	5,413		55,037,171	168,610	124,372,716	114,155,986
FINANCE—								
Department		891,503,665			248		891,503,913	1,291,824,428
Auditor General	238	60,797					61,035	39,452
Insurance	476	26,330			51,631	3,319	81,756	61,533
	714	891,590,792			51,879	3,319	891,646,704	1,291,925,413

Statement of accounts receivable—*Continued*

	1985							
	Current year			Previous years				
	Collectable			Collectable				1984
Department and agency	Interdepartmental	Other	Uncollectable	Interdepartmental	Other	Uncollectable	Total	Total
	$	$	$	$	$	$	$	$
FISHERIES AND OCEANS	13,259	27,297,531	10,826		8,847,519	945,664	37,114,799	3,818,102
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—								
Department	43,424	7,183,819	38,104	456	14,556,084	33,008,699	54,830,586	55,506,003
Environmental Studies Revolving Fund		22,598			49,590		72,188	49,590
	43,424	7,206,417	38,104	456	14,605,674	33,008,699	54,902,774	55,555,593
JUSTICE—								
Department	116,417	1,191	75,228	17,241	3,301	103,028	316,406	687,326
Federal Court of Canada	173	17,758			1,888	1,596	21,415	16,006
Supreme Court of Canada	2	430	1			15	448	623
	116,592	19,379	75,229	17,241	5,189	104,639	338,269	703,955
LABOUR—								
Department		6,289,417			5,995,297	260	12,284,974	8,727,557
Canada Labour Relations Board								542
		6,289,417			5,995,297	260	12,284,974	8,728,099
NATIONAL DEFENCE	1,531,618	22,959,446			27,534,688		52,025,752	102,514,630
NATIONAL HEALTH AND WELFARE—								
Department	58,533	12,456,112	113,055	18,382	6,309,809	902,717	19,858,608	20,865,160
Medical Research Council		14,950				1,556	16,506	1,556
	58,533	12,471,062	113,055	18,382	6,309,809	904,273	19,875,114	20,866,716
NATIONAL REVENUE—								
Customs and Excise (Note B)	23,477	146,783,118	205,168		39,887,189	21,258,609	208,157,561	114,220,465
Taxation (Note C)	180,113	798,307,121	61,501,602	35	2,095,146,363	627,375,076	3,582,510,310	3,308,896,110
	203,590	945,090,239	61,706,770	35	2,135,033,552	648,633,685	3,790,667,871	3,423,116,575
PARLIAMENT—								
House of Commons	57,774				17,107	10,694	85,575	182,044
PRIVY COUNCIL	57,569	129,726			2,583	114	189,992	48,659
PUBLIC WORKS—								
Department (Note D)	2,140,706	7,764,855	876,265	4,854,900	14,775,242	6,048,503	36,460,471	29,544,535
Construction Services Revolving Fund	220,173,236	1,512,722		1,311,912	5,246		223,003,116	167,583,758
	222,313,942	9,277,577	876,265	6,166,812	14,780,488	6,048,503	259,463,587	197,128,293
REGIONAL INDUSTRIAL EXPANSION		16,950,774	6,717,391		18,556,681	72,304,607	114,529,453	109,856,452
SCIENCE AND TECHNOLOGY—								
National Research Council of Canada	17,027	362,196		200	2,341		381,764	590,625
Natural Sciences and Engineering Research Council		1,131	36,456				37,587	50,386
	17,027	363,327	36,456	200	2,341		419,351	641,011
SECRETARY OF STATE—								
Department	19,472	45,322,740	4,120,631	1,029	151,455,192	14,485,678	215,404,742	186,213,728
Public Service Commission	385,338	86,109		2,168	12,024	14,776	500,415	511,485
Staff Development and Training Revolving Fund	2,544,684	60,096		14,367	1,525	875	2,621,547	2,565,157
Social Sciences and Humanities Research Council		64,520			22,884	7,560	94,964	93,039
	2,949,494	45,533,465	4,120,631	17,564	151,491,625	14,506,889	218,621,668	189,383,409

Statement of accounts receivable—*Concluded*

Department and agency	1985							1984
	Current year			Previous years				
	Collectable			Collectable				
	Interdepartmental	Other	Uncollectable	Interdepartmental	Other	Uncollectable	Total	Total
	$	$	$	$	$	$	$	$
SOLICITOR GENERAL—								
Department		87,045				2,119	89,164	53,536
Correctional Service	2,900,091	1,776,153	41	4,682	24,238	114,670	4,819,875	4,020,409
National Parole Board		1,280					1,280	99
Royal Canadian Mounted Police	854,906	116,886,616		1,372	243,750		117,986,644	109,692,777*
	3,754,997	118,751,094	41	6,054	267,988	116,789	122,896,963	113,766,821*
SUPPLY AND SERVICES—								
Department—								
Services program	1,118,399	561,206		3,577	17,119		1,700,301	2,061,643
Supply program—								
Supply Revolving Fund	130,771,514	5,686,000					136,457,514	163,209,906
Defence Production Revolving Fund	4,544,402						4,544,402	11,997,298
Crown Assets Disposal Corporation	72,107	2,860,348	21,998				2,954,453	
Statistics Canada	79,517	315,880			619		396,016	23,495*
	136,585,939	9,423,434	21,998	3,577	17,738		146,052,686	177,292,342*
TRANSPORT—								
Department	525,429	70,157,016	248,111	103,707	118,739,155	6,806,658	196,580,076	196,041,707
Stores Revolving Fund	1,397,304	6,837	82	26	17,550	20,392	1,442,191	1,871,118
Self-Supporting Airports and Associated Ground Services Revolving Fund	4,272,137	63,655,595	58,927	16,851	1,332,653	1,221,196	70,557,359	69,214,413*
Canadian Aviation Safety Board		1,652					1,652	
Canadian Transport Commission		2,327					2,327	1,457
Northern Pipeline Agency	7,967	661,114					669,081	226,807
	6,202,837	134,484,541	307,120	120,584	120,089,358	8,048,246	269,252,686	267,355,502*
TREASURY BOARD—								
Secretariat	1,370,076	1,453,501			1,812,761		4,636,338	5,098,725
VETERANS AFFAIRS	133,102	3,732,870	895,829		5,740,820	2,537,966	13,040,587	13,354,877
Total accounts receivable	603,508,186	2,380,296,930	75,690,279	96,300,167	2,621,104,440	800,697,154	6,577,597,156	6,518,502,859*
Less: total interdepartmental							699,808,353	404,202,622*
Net accounts receivable							5,877,788,803	6,114,300,237*

*Comparative figures for the previous year have been restated.

Notes to statement of accounts receivable

NOTE A—EMPLOYMENT AND IMMIGRATION—CANADA EMPLOYMENT AND IMMIGRATION COMMISSION

This statement excludes the Unemployment Insurance Account receivables which are reported separately in the financial statements of the Unemployment Insurance Account as at December 31, 1984.

NOTE B—NATIONAL REVENUE—CUSTOMS AND EXCISE

Not included in the statement are contingent receivables estimated at $12,816,500 for customs duties and excise taxes relating to motor vehicles and motor vehicle parts imported by vehicle manufacturers who have not fully complied with conditions specified under automotive incentive programs.

The total receivables represent 20,722 accounts and consist of:

	Customs	Excise	Total
	$	$	$
Active			
This category represents accounts other than bankruptcies and receiverships upon which collection action is being taken, and accounts being disputed or appealed which are awaiting a decision under governing acts or regulations. There are 18,555 such accounts.	136,036,473	22,351,575	158,388,048
Active/uncollectable			
This category includes accounts in bankruptcy or receivership awaiting finalization by trustees or receivers, and accounts awaiting approval for deletion by the Departmental Uncollectable Accounts Committee. There are 1,928 such accounts.	3,440,753	25,865,639	29,306,392
Uncollectable			
This category includes accounts that have been received and approved by the Departmental Uncollectable Accounts Committee and which are awaiting formal authority for deletion by the Minister or Treasury Board. There are 239 such accounts.	5,813,289	14,649,832	20,463,121
	145,290,515	62,867,046	208,157,561

NOTE C—NATIONAL REVENUE—TAXATION

The total receivables amount to $3,582,510,310 and consist of 1,104,298 accounts:

	Collectable(1)		Uncollectable(2)		Total	
	Number	Amount	Number	Amount	Number	Amount
		$		$		$
By classification:						
Income tax—						
Individuals						
Deductions at source	849,781	1,574,772,678	12,925	161,542,647	862,706	1,736,315,325
Miscellaneous(3)	137,314	317,684,298	6,040	93,236,853	143,354	410,921,151
Deferred tax(4)	4,190	14,690,940	216	1,088,238	4,406	15,779,178
Corporations(5)	693	1,237,231			693	1,237,231
Non-resident	86,179	1,220,342,144	2,037	84,579,139	88,216	1,304,921,283
Petroleum and gas	2,819	89,514,700	83	1,974,842	2,902	91,489,542
Resource royalty	1,677	20,957,527			1,677	20,957,527
Sundry (non-tax)	36	445,603			36	445,603
	292	435,702	16	7,768	308	443,470
Total(5)(6)	1,082,981	3,240,080,823	21,317	342,429,487	1,104,298	3,582,510,310

Note: refer to footnotes at bottom of following table.

Notes to statement of accounts receivable—*Concluded*

(in thousands of dollars)

	Number of accounts	Amount
BY COLLECTION STATUS		
Current assessments:		
Assessed since January 1, 1985	293,714	802,701
Deferred tax(4)	693	1,237
Non-current assessments:		
Assessed in prior years		
Segregated uncollectable(2)	21,287	342,347
Bankrupts and receiverships	28,635	340,675
Under appeal	4,585	499,646
Others:		
(a) Under arrangement(7)	28,572	117,283
(b) Under definitive action(8)	19,196	244,433
(c) Not under definitive action(9)	140,283	1,103,673
(d) Minor balance	567,025	130,072
(e) Sundry—Non-tax revenue	308	443
Total(6)	1,104,298	3,582,510

(1) An amount of $346,447,192 representing accounts receivable from corporations and individuals in bankruptcy or in receivership is included herein, since the department has filed claims against their assets.

(2) An amount of $156,890,389 representing 1,978 uncollectable accounts for the fiscal years 1980-81, 1981-82, 1982-83, 1983-84 and 1984-85 to be deleted from the accounts is included since Parliamentary approval to delete these debts has not been granted.

(3) The classification "Miscellaneous" includes tax and penalty assessed under T3-T4-T5 series of returns.

(4) Under Section 13 of the Income War Tax Act 1943-44, C.14, taxes which were assessed need not be paid until death of the taxpayer.

(5) Part VIII Refundable Corporation Tax in respect of Scientific Research Tax Credit is not reflected as part of Corporation Tax Receivables. Assessments to the extent of $2,694,343,345 (number of accounts 1,596) have been levied based on designations filed. However, these are not receivables in the true sense as legal offsets are permitted by legislation and collectibility of these assessments in full is doubtful.

(6) Funds are remitted by taxpayers without the provision of specific taxpayer identification. These funds, therefore, are placed in suspense accounts. Since assessed taxes form a part of these accounts, the accounts receivable are overstated by an amount which is not determinable. The total amount of these suspense accounts as at March 31, 1985 is $13,111,597 consisting of 16,947 accounts.

(7) The category "under arrangement" represents accounts for which conclusive arrangements to pay have been negotiated and terms of payment are definite.

(8) The category "under definitive action" represents accounts for which specific collection or legal action has been taken to control the accounts.

(9) The category "not under definitive action" represents accounts for which conclusive arrangements to pay have not been negotiated and terms of payment are not definite.

NOTE D—PUBLIC WORKS

Under the heading of 1985 previous years collectable, are included the following deferred accounts:

	$
Electric Reduction Company of Canada Ltd	1,727,162
Gulf Oil Canada Ltd	3,738,918
	5,466,080

Deletions from accounts receivable during 1984-85

Department and agency	Number of items	Amount(1)
		$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	2	19,853(2)
NATIONAL HEALTH AND WELFARE	22,378	4,618,260(3)
NATIONAL REVENUE		
Customs and Excise	2,538	11,264,710(4)
	36	163,707(5)
Taxation	13,034	40,624,194(6)
	9,735(7)	59,078,744(5)
PARLIAMENT		
House of Commons	244	111,313
SCIENCE AND TECHNOLOGY		
National Research Council of Canada	43	22,833
SOLICITOR GENERAL		
Correctional Service	12	1,590
VETERANS AFFAIRS	3,616	2,541,500(8)
	51,638	118,446,704

(1) Amounts reported under this column were deleted pursuant to Section 18 of the Financial Administration Act unless otherwise indicated.

(2) Authority—Vote 546, Appropriation Act No. 3, 1953 as amended.

(3) Remissions under Sec 22(3) Old Age Security Act.

(4) Of the accounts deleted during the year under Section 18 of the Financial Administration Act, 1,046 totalling $4,093,652 were approved by the department during the 1984-85 fiscal year and 1,492 totalling $7,171,058 were approved by the department during the 1980-81 to 1983-84 fiscal years.
In addition, during the year a further 106 accounts over $25,000 each totalling $9,966,131 were approved for deletion departmentally. The new Debt Write-Off Regulations were established in March 1985 which did not allow sufficient time to obtain Treasury Board authority for their deletion. These accounts are in addition to the 123 accounts over $25,000 each totalling $16,369,469 that were approved departmentally for deletion from 1980-81 to 1983-84.

(5) Authority—Bankruptcy Act.

(6) Of this total, $610,533 is recoverable from the Canada Pension Plan.

(7) Excludes items for period January 1, 1985 to March 31, 1985.

(8) Remissions under Sec 19(2) War Veterans Allowance Act.

SECTION 31

1984-85
PUBLIC ACCOUNTS

Professional and Special Services

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PROFESSIONAL AND SPECIAL SERVICES

The following statement presents a summary of professional and special services by department and main classification for the year ended March 31, 1985. This section also presents, for each program, the total amount spent for each classification of services together with a detailed listing of (a) individual payments of $50,000 or over; or (b) the aggregate of all payments to one individual or one organization that totals $50,000 or over.

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES BY MAIN CLASSIFICATION FOR THE YEAR ENDED MARCH 31, 1985

Department	Accounting services	Computer services	Engineering services (including research)	Health and welfare services	Legal services
	$	$	$	$	$
Agriculture	620,702	1,505,106	480,984	8,808	39,618
Communications	907,806	2,255,964	10,027,548	2,207	185,879
Consumer and Corporate Affairs	68,693	621,413	52,700	591	1,957,872
Economic and Regional Development	54,099	64,450			
Employment and Immigration	36,722,564	585,007	954,167	6,102,194	707,026
Energy, Mines and Resources	1,836,053	4,101,943	11,333,791	14,814	240,146
Environment	703,612	2,216,196	16,192,807	105,614	289,765
External Affairs	318,528	4,453,182	4,365,277	26,386	1,434,137
Finance	4,759,359	397,760		1,791	584,336
Fisheries and Oceans	1,127,208	4,320,320	6,290,196	5,686	1,154,990
Governor General					
Indian Affairs and Northern Development	2,594,342		10,748,281	16,781,849	424,735
Justice	188,470	116,693	3,928	7,673	1,921,132
Labour	146,573	90,537	934,730	34,623	212,213
National Defence	43,149	3,306,856	37,929,580	20,550,956	283,141
National Health and Welfare	2,018,098	3,500,365		46,009,675	5,978,729
National Revenue	271,033	4,172,031	115,558	441,243	1,208,631
Parliament	27,870	366,568			108,383
Privy Council	710,403	365,557			383,084
Public Works	242,413	295,776	74,981,072	4,532	1,126,489
Regional Industrial Expansion	2,762,211	3,520,123	14,554		259,705
Science and Technology	230,683	1,022,449	8,320,017	3,348	210
Secretary of State	148,466	1,798,200		62,503	22,786
Social Development					
Solicitor General	294,070	221,697	155,440	40,319,399	658,612
Supply and Services	4,265,534	4,820,887	216,840		187,396
Transport	1,115,325	4,542,055	22,554,876	600,770	709,885
Treasury Board	19,600				10,968
Veterans Affairs		83,808		106,952,589	15,535
Total	62,196,864	48,744,943	205,672,346	238,037,251	20,105,403

Protection services	Scientific services (including research)	Training and educational services Non-public servants	Training and educational services Public servants	Other professional services	Other services	Total
$	$	$	$	$	$	$
902,941	6,287,924	12,814	1,436,277	18,630,299	24,783,321	54,708,794
3,302,032	2,005,061	57,090	1,397,860	21,034,973	29,793,136	70,969,556
113,228	4,988,819		496,163	5,193,616	4,538,780	18,031,875
102,175			25,110	371,390	303,039	920,263
1,825,914		517,566,523	1,498,593	29,691,780	13,800,732	609,454,500
1,711,516	35,778,270	759,780	2,369,037	27,044,455	42,773,690	127,963,495
2,913,572	23,051,850	155,315	1,785,026	6,879,778	33,938,916	88,232,451
8,440,792		949,598	3,104,736	10,227,799	27,501,064	60,821,499
526,890		343,412	716,849	4,439,677	5,081,001	16,851,075
1,777,156	18,255,923	103,006	2,092,156	14,201,755	35,158,151	84,486,547
			5,866	80,501	299,535	385,902
3,917,115	1,472,541	5,139,925	1,215,837	14,128,222	12,162,433	68,585,280
695,606			886,603	6,033,770	4,731,929	14,585,804
150,770		1,925	348,807	1,537,466	8,344,331	11,801,975
25,617,246	2,660,823	59,155,525	16,214,877	35,381,088	134,489,175	335,632,416
1,092,041	5,316,733		1,783,854	5,086,877	11,584,500	82,370,872
4,231,377	171,298	5,368	2,078,180	3,493,543	12,135,527	28,323,789
38,050		22,246	376,641	2,527,698	1,590,703	5,058,159
970,810			309,061	6,211,010	5,140,591	14,090,516
11,563,149	1,827,116		918,525	6,230,321	63,353,675	160,543,068
592,583	115,624		1,066,610	15,264,061	13,620,063	37,215,534
1,062,785	2,200,160	43,123	555,572	30,313,045	11,676,404	55,427,796
440,945		30,481	3,463,151	4,072,983	24,706,786	34,746,301
1,657			23,336	92,372	71,315	188,680
14,138,537	93,329	10,944,752	2,846,000	17,282,257	46,351,462	133,305,555
2,144,513	14,920,413	164,750	2,215,585	11,893,973	51,581,273	92,411,164
31,173,249	934,235	348,009	6,161,578	56,215,020	103,557,375	227,912,377
		15,853	398,667	2,361,338	5,329,469	8,135,895
1,301,754			573,229	1,350,650	8,040,049	118,317,614
120,748,403	120,080,119	595,819,495	56,363,786	357,271,717	736,438,425	2,561,478,752

AGRICULTURE $54,708,794

Department $52,353,914

ADMINISTRATION PROGRAM $4,847,508(1)

Accounting services $115,267—Deloitte Haskins and Sells Ottawa Ont $87,634.

Computer services $829,724—Domus Software Ltd Ottawa Ont $211,102, Ourscan Group Inc Ottawa Ont $68,174, Ultracom Consulting Services Ltd Ottawa Ont $121,028.

Health and welfare services $79

Protection services $126,426—Canadian Corps of Commissionaires Ottawa Ont $105,094.

Scientific services (including research) ($466)

Training and educational services—Non-public servants $3,759

Training and educational services—Public servants $425,373—Berlitz School of Languages of Canada Ottawa Ont $56,546, Government of Canada—Public Service Commission Ottawa Ont $78,093.

Other professional services $954,540—Deloitte Haskins and Sells Ottawa Ont $118,000, EAC Amy and Sons Ltd Ottawa Ont $69,738, Price Waterhouse Associates Ottawa Ont $50,500.

Other services $2,392,806—Comshare Ltd Rexdale Ont $700,175, Datacrown Inc Willowdale Ont $474,330, DE Systems Ltd Ottawa Ont $54,421, Government of Canada—Supply and Services Canada Hull Que $223,345.

AGRI-FOOD DEVELOPMENT PROGRAM $25,491,539

Accounting services $280,334—Government of Canada—Supply and Services Canada Hull Que $96,340.

Computer services $139,287

Engineering services (including research) $390,483

Health and welfare services $786

Legal services $5,574

Protection services $565,483—Canadian Corps of Commissionaires Ottawa Ont $441,773.

Scientific services (including research) $1,280,554—CIBC Slough England $129,036, Natural Sciences and Engineering Research Council Ottawa Ont $416,986, University of Saskatchewan Saskatoon Sask $97,526.

Training and educational services—Non-public servants $266

Training and educational services—Public servants $577,456—Government of Canada—Public Service Commission Ottawa Ont $94,075.

Other professional services $14,199,192—Buchan Lawton Parent Ltd Ottawa Ont $59,636, Cagric Inc St Bruno de Montarville Que $53,259, Canadian Canners Ltd Burlington Ont $56,702, Canadian Resourcecon (1983) Ltd Vancouver BC $104,376, Canola Council of Canada Winnipeg Man $200,000, Canviro Consultants Ltd Kitchener Ont $363,491, Centre de recherche industrielle Ste-Foy Que $234,475, Deloitte Haskins and Sells Associates Guelph Ont $24,914, Edmonton Alta $28,800, Diversified Research Laboratories Toronto Ont $124,305, F Bernard Inc Consultants St-Hyacinthe Que $64,000, Ferme Olympique St-Pierre-de-Broughton Que $220,981, Forintek Canada Corporation Ottawa Ont $100,002, Giffels Associates Rexdale Ont $64,319, Hardy Associates (1978) Dartmouth NS $205,232, Institut Armand Frappier Laval-des-Rapides Que $113,769, International Marketing and Investment Ltd Ottawa Ont $114,270, Klein K Lethbridge Alta $73,992, Labatt Brewing Company Ltd London Ont $65,707, Lethbridge Animal Clinic Lethbridge Alta $86,574, MacLaren Plansearch Ltd Halifax NS $283,743, Manitoba Research Council Portage La Prairie Man $79,388, Maple Lodge Norval Ont $85,394, Ontario 474706 Watford Ont $67,370, Ontario Dairy Herd Improvement Corp Toronto Ont $90,000, Ontario Research Foundation Mississauga Ont $268,298, Pos Pilot Plant Corporation Saskatoon Sask $59,617, Prairie Agriculture Machinery Institute Portage La Prairie Man $107,379, Price Waterhouse Associates Ottawa Ont $92,975, Toronto Ont $4,282, Ralph G Winfield and Associates Glanworth Ont $55,233, Resources Management Consultants Toronto Ont $77,100, Roche Associes Ltee Ste-Foy Que $117,831, Ron Pulsifer Public Relations Hantsport NS $53,056, Saskatchewan Research Council Saskatoon Sask $57,400, Shady Ridge Stock Farms Beachville Ont $50,000, St Lawrence Reactors Ltd Mississauga Ont $84,070, TES Ltd Ottawa Ont $71,948, Trust General du Canada Quebec Que $72,716, University of: Alberta Edmonton Alta $162,269, British Columbia Vancouver BC $515,159, Carleton Ottawa Ont $154,637, Dalhousie Halifax NS $64,349, Guelph Guelph Ont $416,330, Laval Ste-Foy Que $235,026, Manitoba Winnipeg Man $503,405, McGill Montreal Que $278,540, Montreal Montreal Que $50,793, Ottawa Ottawa Ont $95,432, Regina Regina Sask $51,198, Saskatchewan Saskatoon Sask $551,306, Toronto Toronto Ont $70,303, Western Ontario London Ont $51,772, Urgel Delisle et Associes St-Charles-sur-Richelieu Que $105,013, Versatile Noble Cultivators Company Nobleford Alta $95,970, Westeel Toronto Ont $82,571.

Other services $8,052,124—Government of Canada—Supply and Services Canada Hull Que $1,808,212, Janitorial Services Swift Current Sask $78,050, National Film Board of Canada Montreal Que $61,000, Ontario Dairy Herd Improvement Corporation Toronto Ont $89,778, The Province of British Columbia Burnaby BC $68,484, McGill University Montreal Que $95,291.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM $5,660,406

Accounting services $36,474

Computer services $406,359—Digital Equipment of Canada Ltd Ottawa Ont $70,690, DMR and Associates Ottawa Ont $117,056.

Engineering services (including research) $53,897

Health and welfare services $7,437

Legal services $13,769

Protection services $65,945

Scientific services (including research) $716,028

Training and educational services—Non-public servants $2,362

Training and educational services—Public servants $220,539

Other professional services $618,024

Other services $3,519,572—Government of Canada—Supply and Services Canada Hull Que $354,887, Hector Jolicoeur Inc Montreal Que $160,332, Leader Linen Supply Ltd Toronto Ont $75,770, Modern Livestock Ltd Clyde Alta $55,047, Saskatchewan Wheat Pool Regina Sask $68,449, United Co-operative of Ontario Toronto Ont $60,799, Western Linen Supply Company Edmonton Alta $69,152.

AGRI-FOOD REGULATION AND INSPECTION PROGRAM—RACE TRACK SUPERVISION REVOLVING FUND $8,188,997

Legal services $248

Protection services $311

Training and educational services—Public servants $17,895

AGRICULTURE—*Concluded*

Other professional services $263,008—Can Test Ltd Vancouver BC $84,275, Lynn and Johnston Ltd Montreal Que $99,211, Mann Testing Ltd Toronto Ont $75,060.

Other services $7,907,535—Can Test Ltd Vancouver BC $894,633, Government of Canada—Supply and Services Canada Hull Que $59,481, Lynn and Johnston Ltd Montreal Que $875,280, Mann Testing Ltd Toronto Ont $1,102,298, Mendelson Films Ltd Toronto Ont $2,812,382, Photo Lambert Ltd Pointe-aux-Trembles Que $1,193,869.

CANADIAN FORESTRY SERVICE PROGRAM $7,941,738(1)

Accounting services $67,500

Computer services $107,027

Engineering services (including research) $36,577

Health and welfare services $244

Protection services $144,776—Canadian Corps of Commissionaires Ottawa Ont $65,764.

Scientific services (including research) $4,265,338—Commonwealth Institute of Biological Control Delemont Switzerland $60,104, Dendron Resource Surveys Ltd Ottawa Ont $98,736, Elms Design Ancaster Ont $56,581, Forest Engineering Research Institute of Canada Pointe Claire Que $197,415, Vancouver BC $81,197, Forintek Canada Corporation Ottawa Ont $73,487, Vancouver BC $776,227, Research & Productivity Council Fredericton NB $114,286, University of: Alberta Edmonton Alta $103,354, British Columbia Vancouver BC $280,005, Laval Ste-Foy Que $92,400, McGill Montreal Que $52,445, New Brunswick Fredericton NB $124,227, Queen's Kingston Ont $61,175, Toronto Toronto Ont $64,475, Woodlot Services Fredericton NB $52,549.

Training and educational services—Non-public servants $6,427

Training and educational services—Public servants $136,918

Other professional services $488,868—University of Laval Ste-Foy Que $175,256.

Other services $2,688,063—Federation of New Brunswick Woodlot Owners Inc Fredericton NB $293,736, Government of Canada—Supply and Services Canada Hull Que $82,306.

CANADIAN GRAIN COMMISSION PROGRAM $223,726

Engineering services (including research) $27

Health and welfare services $262

Legal services $5

Scientific services (including research) $26,470

Training and educational services—Public servants $45,680

Other professional services $29,330

Other services $121,952—Government of Canada—Supply and Services Canada Hull Que $63,997.

Canadian Dairy Commission $2,318,297

Accounting services $100,545

Computer services $22,709

Legal services $20,022

Training and educational services—Public servants $9,581

Other professional services $2,072,337—Agropur Coop Agro Alimentaire Granby Que $55,589, Dairy Bureau of Canada Toronto Ont $702,821, Federation des producteurs de lait du Quebec Longueuil Que $50,000, Fraser Valley Milk Producers Association Vancouver BC $68,040, HLA Consultants Edmonton Alta $90,991, Laiterie Etchemin Inc Cte Bellechasse Que $60,818, Leslie Cheese House Stratford Ont $85,213, National Dairy Council of Canada Ottawa Ont $94,047, Ontario Milk Marketing Board Mississauga Ont $142,319, University of: British Columbia Vancouver BC $154,388, Guelph Guelph Ont $75,433, Laval Ste-Foy Que $89,009, Saskatchewan Saskatoon Sask $55,589.

Other services $93,103

Canadian Livestock Feed Board $36,583

Accounting services $20,582

Training and educational services—Public servants $2,835

Other professional services $5,000

Other services $8,166

COMMUNICATIONS $70,969,556

Department $37,526,353

COMMUNICATIONS AND CULTURE PROGRAM $36,557,857

Accounting services $350,593—Audit Services Bureau DSS (Services) Ottawa Ont $241,911.

Computer services $875,907—Data Cap Ltd Ottawa Ont $183,000, Intellitech Canada Ltd Ottawa Ont $55,747, Roy Ball Associates Ltd Ottawa Ont $185,741, Telesat Canada Ottawa Ont $86,340.

Engineering services (including research) $9,971,471—Adga Ltd Ottawa Ont $210,328, Com Dev Ltd Cambridge Ont $93,488, P Dobbing Ottawa Ont $59,375, Helmer Associates Ottawa Ont $110,444, Ian Martin Associates Ltd Toronto Ont $140,773, Intellitech Canada Ltd Ottawa Ont $95,474, (The) Job Farm Ottawa Ont $123,816, Miller Communications Systems Ltd Kanata Ont $55,176, Mobile Data International Inc Richmond BC $256,000, Ottawa Mould Craft Ltd Ottawa Ont $558,589, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $6,610,725.

Health and welfare services $2,207

Legal services $85,043—Wanda M Noël Nepean Ont $55,221.

Protection services $601,254—Canadian Corps of Commissionaires Ottawa Ont $586,511.

Scientific services $1,920,702—Broadcast Holdings (Cdn) Ltd Pointe-Claire Que $207,583, Canadian Astronautics Ltd Ottawa Ont $97,379, Optotek Ltd Ottawa Ont $160,234, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $1,183,866.

Training and educational services—Public servants $505,149—Public Service Commission Ottawa Ont $137,471.

Other professional services $15,617,447—ABT Associates of Canada Ottawa Ont $103,000, Adga Ltd Ottawa Ont $257,162, Applied AI Systems Inc Kanata Ont $82,394, Avancom Systems Ltd Winnipeg Man $97,500, Bureau of Management Consulting DSS Ottawa Ont $190,084, Canada Consulting Group Inc Toronto Ont $124,740, Canadian Astronautics Ltd Ottawa Ont $146,924, Carleton University Ottawa Ont $114,252, Com Dev Ltd Cambridge Ont $61,370, Comterm Inc Pointe-Claire Que $475,000, Econanalysis Inc Downsview Ont $127,275, Ekos Research Associates Inc Ottawa Ont $69,325, Electrohome Electronics Kitchener Ont $53,235, Engle and Townsend Toronto Ont $78,378, Fleet Aerospace Corp St-Catharines Ont $81,539, Genesys Group Inc Ottawa Ont $240,700, Goss Gilroy & Associates Ltd Ottawa Ont $115,000, Hi-Tech Canada Ltd Ottawa Ont $77,399, Intellitech Canada Ltd Ottawa

COMMUNICATIONS—*Continued*

Ont $105,057, J F Martin Ottawa Ont $59,484, KVA Communications Electronics Co Downsview Ont $68,179, Miller Communications Systems Ltd Kanata Ont $186,858, National Arts Centre Ottawa Ont $74,750, Nordicity Group Ltd Ottawa Ont $197,000, Norpak Corp Kanata Ont $1,029,645, Peat Marwick Mitchell & Co Ottawa Ont $91,875, SED Systems Inc Saskatoon Sask $54,431, Société de gestion de la cité internationale du cinéma et de l'audiovisuel de Montréal Inc Montreal Que $125,000, Sonoptic Media & Communications Corp Perth Ont $52,900, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $1,389,889, Telesat Canada Ottawa Ont $171,079, TES Contract Services Inc Toronto Ont $118,482, Trigon Systems Group Inc Toronto Ont $100,000, Université de Montréal Montreal Que $170,399, Université de Sherbrooke Sherbrooke Que $110,323, Université du Québec Montreal Que $73,787, Université Laval Ste-Foy Que $100,836, University of Toronto Toronto Ont $195,467, Wescom Communications Studies & Research Ltd Vancouver BC $116,123, G Woods Montreal Que $145,000.

Other services $6,628,084—Automation Centre of Ottawa Ltd Ottawa Ont $50,327, Bradson Personnel Services Ottawa Ont $174,348, Canada Systems Group Ltd Ottawa Ont $1,195,258, Commercial Acquisitions DSS Ottawa Ont $564,261, D E Systems Ltd Ottawa Ont $56,707, Intellitech Canada Ltd Ottawa Ont $68,200, Kelly Services Ltd Toronto Ont $117,107, Personnel Applications Centre DSS Ottawa Ont $86,181, Quantum Management Services Ottawa Ont $57,232, Science & Engineering Acquisitions DSS Ottawa Ont $528,482, Software Kinetics Ltd Nepean Ont $51,028.

COMMUNICATIONS AND CULTURE PROGRAM—GOVERNMENT TELECOMMUNICATIONS AGENCY REVOLVING FUND $968,496

Computer services $32,350

Engineering services (including research) $37,135

Training and educational services—Public servants $58,659

Other professional services $37,472

Other services $802,880—Government of Canada—Department of Supply and Services Ottawa Ont $67,651, IBM Canada Ltd Toronto Ont $52,241, L'Industrielle-Services Techniques Inc Montreal Que $225,415, Plan Tel Inc Montreal Que $161,956, Silico Computer Systems Ltd Nepean Ont $52,760.

Canadian Radio-television and Telecommunications Commission $1,717,030

Computer services $133,133

Legal services $75,108

Protection services $126,352—Canadian Corps of Commissionaires Ottawa Ont $126,352.

Training and educational services—Non-public servants $57,090

Training and educational services—Public servants $65,196

Other professional services $437,691—The Canada Consulting Group Inc Toronto Ont $54,120, Currie Coopers & Lybrand Ottawa Ont $82,633, Erin Research Inc Erin Ont $105,000.

Other services $822,460—B B M Bureau of Measurement Toronto Ont $87,360, Canada Systems Group Ltd Ottawa Ont $62,219, Datacrown Willowdale Ont $250,550.

National Film Board $12,730,233

Accounting services $38,995

Legal services $25,728

Protection services $266,676—Canadian Corps of Commissionaires Montreal Que $266,676.

Training and educational services—Public servants $152,399

Other professional services $2,433,465

Other services $9,812,970—Alberta Educational Communications Corp Edmonton Alta $55,000, AV Plus Inc Hull Que $91,121, Bomi Videotape Productions Ottawa Ont $50,092, Canadian Broadcasting Corporation Toronto Ont $97,126, Carleton Productions Ltd Ottawa Ont $104,501, Chetwynd Films Ltd Toronto Ont $88,146, Cine-Doc Inc Montreal Que $75,191, Corvideocom Ltd Ottawa Ont $117,118, Credo Group Ltd Winnipeg Man $183,694, Imax Systems Toronto Ont $50,000, Insight Film Group Ltd Calgary Alta $61,000, International Psychomedia Vancouver BC $144,950, Istec Ltd Hamilton Ont $219,596, Lauron Productions Ltd Toronto Ont $127,828, Le Groupe en communication conscient Inc Mont-Saint-Hilaire Que $60,000, Les Productions La Sterne Inc Montreal Que $50,055, Les Productions Prisma Inc Montreal Que $72,979, Normex Electronic Co Ltd St-Laurent Que $77,134, S D A Productions Ltée Montreal Que $83,153, Steve Shaw Productions Inc Toronto Ont $51,200, Terry Cochrane Image Projection Ltd Ottawa Ont $51,383, The Interactive Communications Group Ottawa Ont $50,100, TV Ontario Toronto Ont $105,178.

National Library $6,213,457

Computer services $748,452—Canada Systems Group Mississauga Ont $178,334, Computer Gateways Inc Ottawa Ont $161,858, Cognos Ottawa Ont $224,075, DOMOR & Associates Ottawa Ont $71,253.

Training and educational services—Public servants $137,874

Other professional services $746,211—Canadian Institute for Historical Microproduction Ottawa Ont $174,626, University of Toronto Library Toronto Ont $78,462.

Other services $4,580,920—Central Microfilm Operations Nepean Ont $258,717, Campbell Laser Printing Ottawa Ont $93,934, National Research Council Ottawa Ont $3,576,563, Supply and Services Canada Ottawa Ont $155,025.

National Museums of Canada $7,604,562

Accounting services $169,970—Audit Services Bureau DSS (Services) Ottawa Ont $162,345.

Computer services $315,962—Ultracom Consulting Services Ottawa Ont $87,050, Interface Consulting Ottawa Ont $187,200.

Engineering services (including research) $16,109

Protection services $1,672,772—Canadian Corps of Commissionaires Ottawa Ont $548,266, National Protective Service Ottawa Ont $610,343, Pinkerton Security Ottawa Ont $505,082.

Scientific services (including research) $84,359

Training and educational services—Public servants $324,656—Public Service Commission Ottawa Ont $102,263.

Other professional services $1,128,899—Cowan McCabe Ottawa Ont $54,500.

Other services $3,891,835—Bradson Personnel Ottawa Ont $73,199, Canadian Government Photo Centre Ottawa Ont $63,875, Descon Building Systems Ottawa Ont $190,737, HL Goodwin Associates Ottawa Ont $612,972, Parks Canada Hull Que $69,160, Sharon Professional Services Ottawa Ont $296,775, Special Events Planning Ltd Ottawa Ont $75,427, Staffing Consultants Ottawa Ont $63,418, Supply and Services Hull Que $293,620.

COMMUNICATIONS—*Concluded*

Public Archives $5,177,921

Accounting services $348,248—Audit Services Bureau Ottawa Ont $339,248.

Computer services $150,160—Bureau of Management Consultants Ottawa, Ont $61,846, Systemhouse Ottawa Ont $70,270.

Engineering services (including research) $2,833

Protection services $634,978—Corps of Commissionaires Ottawa Ont $619,315.

Training and educational services—Public servants $153,927—Public Service Commission Ottawa Ont $75,654.

Other professional services $633,788—Archival Services Toronto Ont $78,000, Bureau of Management Consultants Ottawa Ont $84,424, Currie Coopers & Lybrand Ottawa Ont $71,500.

Other services $3,253,987—Alphatext Ottawa Ont $57,855, Archival Services Toronto Ont $159,000, Comshare Rexdale Ont $207,059, Canada Systems Group Ottawa Ont $163,211, Canadian Broadcasting Corporation Ottawa Ont $268,481, Carleton University Ottawa Ont $52,445, DMR and Associates Ottawa Ont $62,697, Film House Group Toronto Ont $148,078, First City Capital Ltd Ottawa Ont $196,215, MacDonald & Brisson Personnel Ottawa Ont $90,075, Media Security Inc Montreal Que $87,711, National Film Board Montreal Que $181,502, ARC Industries Ottawa Ont $120,100, Public Archives of Nova Scotia Halifax NS $53,500, Supply and Services Canada Ottawa Ont $688,604, Synerlogic Inc Ottawa Ont $56,749, Total Employment Service Ottawa Ont $50,171.

CONSUMER AND CORPORATE AFFAIRS $18,031,875

Department $17,711,611

Accounting services $68,693

Computer services $621,413—Datastream Consulting Inc Ottawa Ont $78,288, Honeywell Inc North York Ont $61,171, Indigo Software Ltd Ottawa Ont $127,904, Sysnovators Ltd Nepean Ont $51,450, Systemhouse Inc Ottawa Ont $114,450.

Engineering services (including research) $52,700

Health and welfare services $591

Legal services $1,792,249—Asler Hoskin and Harcourt Toronto Ont $80,826, RL Banks and Associates Inc Washington DC USA $68,928, Gowling and Henderson Ottawa Ont $737,234, Lang Michener Cranston Farguharson and Wright Toronto Ont $169,378, MacLeod Dixon Barristers and Solicitors Calgary Alta $85,861, McCaffrey and Company Calgary Alta $70,102, B O'Neil Company and Solicitors Saint John NB $111,641, Weir and Fould Toronto Ont $161,671.

Protection services $113,228—Canadian Corps of Commissionaires Ottawa Ont $66,063.

Scientific services (including research) $4,988,819—Acres Consulting Services Ltd Niagara Falls Ont $762,139, BH Levelton Associates Ltd Vancouver BC $158,257, Canada Mortgage and Housing Corporation Ottawa Ont $2,267,295, Didak Management Services Inc Ottawa Ont $77,491, Geortic Ltd St John's Nfld $234,337, Queen's University of Kingston Kingston Ont $87,292, Technitrol Canada Ltd Pte-Claire Que $315,414, The Hospital Medical Records Institute Don Mills Ont $91,665, The National Testing Laboratories Ltd Winnipeg Man $310,322, The Proctors Redfern Group Don Mills Ont $348,952.

Training and educational services—Public servants $489,869—Cégep de Jonquière Jonquière Que $53,873, Public Service Commission Ottawa Ont $155,285.

Other professional services $5,053,227—Canadian Standards Association Rexdale Ont $176,668, Centre de recherche industrielle du Québec Ste-Foy Que $203,625, Colin Enterprises Nepean Ont $66,992, Co-operative Union of Canada Ottawa Ont $250,000, Department of Municipal Affairs Fredericton NB $59,648, Didak Management Services Inc Ottawa Ont $52,938, HD Thomas Communications Ltd Halifax NS $122,058, JW Wilson and Associates Inc Washington DC USA $56,484, RS MacLellan Ottawa Ont $60,793, Mack Erb Consulting Ltd Ottawa Ont $64,539, Manitoba Research Council Winnipeg Man $96,010, Metri-Stan Services Ltd Victoria BC $117,053, Victor Nabhan Ottawa Ont $56,054, National Film Board of Canada Montreal Que $68,349, Paramedia Engr Montreal Que $86,106, Participaction Toronto Ont $99,570, Paul A Joncas Inc Saint-Laurent Que $100,835, Price Waterhouse Associates Ottawa Ont $83,000, Province of British Columbia Victoria BC $56,292, Smith-Scott Consultants Ltd Dorval Que $59,860, Vellum Communications Ltd Edmonton Alta $115,657.

Other services $4,530,822—Bradson Personnel Services Ottawa Ont $252,127, Canada Systems Group Ltd Ottawa Ont $1,790,885, Contempro Services Inc Ottawa Ont $120,161, Control Data Canada Ltd Mississauga Ont $65,201, Correctional Service of Canada Ottawa Ont $76,475, Department of Supply and Services Ottawa Ont $612,080, Pergamon Press Canada Ltd Willowdale Ont $53,990, TES Contract Services Inc Toronto Ont $58,853, The 500 Selection Services Ottawa Ont $124,640.

Restrictive Trade Practices Commission $320,264

Legal services $165,623

Training and educational services — Public servants $6,294

Other professional services $140,389

Other services $7,958

ECONOMIC AND REGIONAL DEVELOPMENT $920,263

Accounting services $54,099—Audit Services Bureau DSS Ottawa Ont $54,099.

Computer services $64,450—Cognos Ottawa Ont $54,450.

Protection services $102,175—Canadian Corps of Commissionaires Ottawa Ont $102,162.

Training and educational services — Public servants $25,110

Other professional services $371,390—Bureau of Management Consulting (DSS) Ottawa Ont $89,211, Acres Consulting Services Ltd Ottawa Ont $56,448.

Other services $303,039—Barbara Personnel Inc Ottawa Ont $56,824.

EMPLOYMENT AND IMMIGRATION $609,454,500

Department $2,738,762

DEPARTMENTAL ADMINISTRATION PROGRAM $2,738,762

Computer services $161,090

Legal services $1,784

Training and educational services — Public servants $97,048

EMPLOYMENT AND IMMIGRATION—*Continued*

Other professional services $811,985—Bureau of Management Consulting DSS Ottawa Ont $67,946, Goldfarb Consultants North York Ont $60,000.

Other services $1,666,855—Canada Systems Group Ltd Ottawa Ont $51,134, I P Sharp Associates Ltd Toronto Ont $143,994, L'Industrielle-Services Techniques Montreal Que $893,701, Nortak Software Ltd Ottawa Ont $247,070, Portage Personnel Hull Que $90,461.

Canada Employment and Immigration Commission $606,546,914

ADMINISTRATION PROGRAM $18,689,473

Accounting services $9,050,160—Audit Services Bureau DSS Ottawa Ont $610,905, Supply and Services Canada Hull Que $8,353,530.

Computer services $23,220

Engineering services (including research) $889,097—Supply and Services Canada Hull Que $882,097.

Health and welfare services $1,933

Legal services $5,184

Protection services $1,194,645—Canadian Corps of Commissionaires Ottawa Ont $1,156,746.

Training and educational services — Public servants $814,438— Burroughs Canada Ottawa Ont $98,296.

Other professional services $2,321,372—Bureau of Management Consulting DSS Ottawa Ont $1,549,858, La Garderie du Portage Hull Que $78,776, Supply and Services Canada Hull Que $183,805.

Other services $4,389,424—Automation Centre of Ottawa Ltd Ottawa Ont $50,126, Canada Post Corporation Ottawa Ont $206,379, Canada Systems Group Ltd Ottawa Ont $502,617, Computer Sciences Canada Ltd Willowdale Ont $80,104, Datacap Ltd Ottawa Ont $51,832, Dynakey Corporation Ottawa Ont $60,282, L'Industrielle-Services Techniques Inc Montreal Que $161,796, Nortak Software Ltd Ottawa Ont $110,759, Supply and Services Canada Hull Que $2,418,431.

EMPLOYMENT AND INSURANCE PROGRAM $580,709,991

Accounting services $27,649,765—Revenue Canada/Taxation Ottawa Ont $27,640,000.

Computer services $398,968—Honeywell Ltd North York Ont $103,677, Statistics Canada Ottawa Ont $238,654.

Engineering services (including research) $65,070

Health and welfare services $1,542,175—Dr S E Scherer Toronto Ont $110,085.

Legal services $483,657

Protection services $576,703—Canadian Corps of Commissionaires Ottawa Ont $461,111.

Training and educational services—Non-public servants $517,566,523—Advance Business College Vancouver BC $59,233, Applied Linguistics Winnipeg Man $287,136, Canadian Institute of Metal Working Hamilton Ont $64,575, Canadian Mothercraft Society Ottawa Ont $132,475, Canadian Society for Non-destructive Testing Hamilton Ont $55,553, Canadian Underwater Training Centre Toronto Ont $140,801, Career College of Business Calgary Alta $202,793, Carpentry Apprenticeship Joint Board Vancouver BC $204,435, Control Data Institute North York Ont $180,578, Control Data Institute Vancouver BC $480,245, Edmonton Catholic School of Broadcasting Edmonton Alta $85,725, Goodwill Services Toronto Ont $57,327, Governments of: PEI Charlottetown PEI $4,582,637, Quebec Quebec Que $139,731,299, NWT Yellowknife NWT $4,813,700, GRB Professional Welding Edmonton Alta $58,020, Ha-Ho-Payuk School Port Alberni BC $56,140, Henderson College of Business Calgary Alta $145,109, Holland College Charlottetown PEI $277,316, Imitech Inc Burlington Ont $57,375, International Brotherhood of Electrical Workers Burnaby BC $612,931, Ironworkers Trade Improvements Hamilton Ont $79,492, Jack Breden Community Institute Edmonton Alta $148,932, Job Kit Vancouver BC $117,000, Joint Training and Apprenticeship Committee Scarborough Ont $62,019, Keyin Tech St John's Nfld $125,736, Kirkness Adult Learning Winnipeg Man $879,692, Labourers Local 183 Toronto Ont $149,311, Life Skills Training Centre Edmonton Alta $452,596, L'Union Culturelle des Francophones Toronto Ont $66,864, Marie Tomko Career College New Westminster BC $197,277, McKay Career Trainings Ltd Vancouver BC $96,829, McKay Computer College Edmonton Alta $136,634, Minister of Finance Province of: New Brunswick Fredericton NB $18,532,117, Nova Scotia Halifax NS $20,438,528, British Columbia Victoria BC $57,579,061, MTC College Vancouver BC $119,876, Nfld Career Academy St John's Nfld $81,004, Nfld Exchequer Account St John's Nfld $13,276,007, Office Assistance Vancouver BC $375,360, Office of the Future Edmonton Alta $126,240, Ontario March of Dimes Toronto Ont $57,600, Operating Engineers Burnaby BC $66,387, Pash Systems Winnipeg Man $70,280, Pierre Dhbrulle Culinary School Vancouver BC $134,950, Petroleum Industry Training Fort Good Hope NWT $238,500, Piping Industry Apprenticeship Board Burnaby BC $120,666, Pitman Business College Vancouver BC $223,559, Prince Albert Business College Prince Albert Sask $111,039, Province of Manitoba Winnipeg Man $21,421,424, Province of Saskatchewan Regina Sask $22,735,072, Provincial Treasurer Alberta Government Edmonton Alta $47,525,976, Reliance School of Business Ltd Regina Sask $159,366, Salvation Army Toronto Ont $80,140, Saskatoon Business College Saskatoon Sask $120,906, Success Commercial College Winnipeg Man $334,065, Territorial Treasurer Yukon Government Whitehorse YT $1,888,154, The Learning Enrichment Foundation Toronto Ont $55,476, Treasurer of Ontario Toronto Ont $149,429,264, University of Alberta Edmonton Alta $127,654, University of Manitoba Winnipeg Man $555,329, Vancouver Island Industrial Education Centre Ltd Nanaimo BC $52,932, Willis Business College North York Ont $400,680.

Training and educational services—Public servants $501,501—Public Service Commission Ottawa Ont $79,710.

Other professional services $25,303,775—ABT Associates of Canada Toronto Ont $477,483, Ability Personnel Association Victoria BC $68,306, Action Emploi Mingani BCN Havre St-Pierre Que $173,834, Arbre "L" Fideicommis Quebec Que $96,585, Armstrong-Enderby Youth Employment Counselling Association Armstrong BC $72,395, Association des paraplegiques du Quebec Montreal Que $69,033, Aware Society New Westminster BC $360,192, Battleford's Native Outreach North Battleford Sask $63,584, BC Corrections Association Vancouver BC $120,003, Burns Lake Community Development Association Burns Lake BC $61,844, Calgary Association of Self Help Calgary Alta $182,973, Canadian Facts Toronto Ont $148,046, Canadian Government Photo Centre Ottawa Ont $93,784, Canadian National Institute for the Blind Toronto Ont $106,422, Career Opportunities Winnipeg Man $173,707, Carrefour le Moutier Longueuil Que $104,282, Centre de la main-d'œuvre OPEX (82) Sherbrooke Que $146,429, Centre de main-d'œuvre de Bellechasse Lac Etchemin Que $109,126, Centre d'orientation Juif Montreal Que $67,797, Centre de placement specialiste Hull Que $61,514, Chilliwack Community Services Chilliwack BC $63,782, Citizen Action Group Hamilton Ont $218,793, Clifford R S and Associates (1976) Ltd Vancouver BC $65,000, Club de recherche d'emploi St-Denis Montreal Que $133,387, CNIB Employment Outreach Fredericton NB $78,507, CNIB Outreach Regina Sask $69,824, CNIB Vancouver BC $179,748, CNIB Winnipeg Man $58,562, Committee for Supportive Action Bedford NS $53,613, Currie Coopers and Lybrand Toronto Ont $132,119, Coast Foundation Society Vancouver BC $67,145, Corner Brook

EMPLOYMENT AND IMMIGRATION—*Continued*

Chamber of Commerce Corner Brook Nfld $56,820, Corner Brook Status of Women Corner Brook Nfld $50,007, Costi IIAS Immigrant Services Ottawa Ont $64,811, Croissee "La" en Fideicommis pour le Programme Extension Quebec Que $106,853, Dakota Ojibway Tribal Council Brandon Man $227,386, Dalcor Innoventures Ltd Edmonton Alta $115,554, Delta Youth Services Delta BC $71,143, Disabled Persons Employment Services Regina Sask $128,930, Distinctive Employment Counselling Services Edmonton Alta $332,613, Employment Fredericton NB $125,031, Employment and Resource Centre Beausejour Man $81,336, Enjeu "L" en Fideicommis pour le Programme Extension St-Laurent Que $180,675, E-Quality Employment Inc Winnipeg Man $165,645, Experience Unlimited Vancouver BC $93,875, Expri-Travail en Fideicommis pour le Programme Extension Hull Que $111,317, Extension Services Realisation St-Gabriel Que $96,596, Filons 16-24 en Fideicommis pour le Programme Extension Montreal Que $125,489, Finance Canada Ottawa Ont $53,800, Fort Outreach Sponsor Committee Fort St James BC $62,959, Fort St John Lifeline Society Fort St John BC $58,284, Frontier College Toronto Ont $175,000, Gitksan Wet'Suwet'En Tribal Council Hazelton BC $98,283, Glengarry Interagency Group Cornwall Ont $90,875, Golden Community Resources Society Golden BC $59,984, Goût de Vivre en Fideicommis pour le Programme Extension Drummondville Que $80,685, Government of New Brunswick Fredericton NB $55,000, Groupe Sobeco Inc Montreal Que $124,000, Haliburton Highlands Kingston Ont $85,778, Immigrant Women's Employment Counsel Winnipeg Man $106,882, Immigrant Women's Job Placement Centre Toronto Ont $97,988, Informetrica Ltd Ottawa Ont $110,955, Inter Prif en Fideicommis pour le Programme Extension Temiscouata Que $100,700, John Howard Society Toronto Ont $159,957, John Howard Society Vancouver Island Victoria BC $93,985, Jonathan en Fideicommis pour le Programme Extension Quebec Que $98,549, Joncton "La" Fideicommis pour le Programme Extension Quebec Que $127,799, Kendall Associates Ltd Ottawa Ont $53,155, Kootenay Indian Area Council Cranbrook BC $60,194, Kuvjjvaq Quebec Que $66,098, Lac La Biche Regional Employment Centre Lac La Biche Alta $87,401, Langley Family Services Outreach Langley BC $95,483, Le Club East End Boys and Girls Club (Moncton Inc) Moncton NB $56,046, Le Groupe Gagne-Langevin Inc Charlesbourg Que $86,560, Les Femmes au Travail/Women at Work Moncton NB $106,632, Lesser Slave Lake Indian Council High Prairie Alta $60,840, Lethbridge District Youth Employment Centre Lethbridge Alta $94,509, Majie 16-24 en Fideicommis pour le Programme Extension Mascouche Que $103,578, Maronniers "Les" en Fideicommis pour le Programme Extension Montreal Que $131,820, Matsqui-Abbotsford Community Services Abbotsford BC $58,706, McIntosh and Partners Calgary Alta $108,813, Meadow Lake Native Outreach Meadow Lake Sask $61,191, Metro Area Community Service Board for the Deaf Halifax NS $62,758, Metropolitan Mental Health Planning Board Halifax NS $75,517, Module Jeunes Travailleurs en Fideicommis pour le Programme Extension Les Saules Que $148,789, Mount Saint Vincent University Halifax NS $88,731, Municipality of Metro Toronto Toronto Ont $204,676, Nakusp District Homemaker Society Nakusp BC $66,773, Nanaimo Women's Resources Society Nanaimo BC $54,664, Native Council of Nova Scotia Truro NS $144,505, Native Employment Centre Regina Sask $200,057, Native Employment Service Winnipeg Man $232,166, Native Outreach for Women Kamloops BC $92,870, Norsask Native Outreach La Ronge Sask $432,185, OPEX (via Travail Inc) Montreal Que $244,295, Option for Women Edmonton Alta $159,182, Orientation "Femme" en Fideicommis pour le Programme Extension Ste-Anne-des-Monts Que $96,250, Outreach 69 Campbell River BC $98,199, Parkland Education Employment Co-ordinating Committee Yorkton Sask $61,960, Parkland Native Outreach Yorkton Sask $82,345, Parkland Pathfinders Dauphin Man $122,236, Partance en Fideicommis pour le Programme Extension Drummondville Que $78,361, Path Employment Services Inc Hamilton Ont $129,907, Peninsula Community Association Sidney BC $65,562, Phase en Fideicommis pour le Programme Extension Rouyn-Noranda Que $108,482, Polaris Board of Sponsors Burnaby BC $156,272, Powell River Employment Programs Society Powell River BC $53,260, Prairie Employment Program North Battleford Sask $91,929, Prince Albert Native Outreach Prince Albert Sask $102,677, Quesnel Tillicum Society Quesnel BC $52,000, Reaching Out Employment Winnipeg Man $131,035, Red Deer Chamber of Commerce Red Deer Alta $83,910, Rehabilitation Foundation for the Disabled Ontario March of Dimes Toronto Ont $68,653, S A N Q I en Fideicommis pour le Programme Extension Montreal Que $171,719, Sagitawak Employment Services Whitecourt Alta $74,122, Saskatoon Native Outreach Saskatoon Sask $154,143, Second Step Society Port Coquitlam BC $59,560, Selkirk Outreach Selkirk Man $182,937, Senior Citizen Job Bureau Winnipeg Man $84,129, Service d'emploi le Demarrage Joliette Que $75,033, Shuswap Outreach Society Salmon Arm BC $65,822, Service Relance en Fideicommis Alma Que $115,563, Skidegate Band Council Queen Charlotte City BC $59,563, Social Planning Council Ottawa Ont $97,317, Special Needs Employment Agency Sarnia Ont $116,251, Statistics Canada Ottawa Ont $70,366, Strathcona Manpower Outreach Project Advisory Group Vancouver BC $125,142, Supply and Services Canada/Bureau of Management Consulting Ottawa Ont $649,972, Supply and Services Canada Hull Que $300,000, Supply and Services Canada Ont $172,468, The Association for Management of Unemployment Skills and Training for Youth Sydney NS $158,224, The Jewish Vocational Centre Toronto Ont $86,357, The Pas Outreach The Pas Man $145,956, Times Change Women's Employment Agency Toronto Ont $153,962, Trans Action en Fideicommis pour le Programme Extension Temiscouata Que $95,227, Treasury Board of Canada Ottawa Ont $64,017, Tribal and Chiefs Association St Paul Alta $129,956, Truro Boys and Girls Club Truro NS $67,524, University of Ottawa Ottawa Ont $58,463, University of Toronto Toronto Ont $68,641, United Native Nations Local 108 Vancouver BC $95,438, Watershed Association Development Enterprise Dartmouth NS $64,110, W E C S Outreach Project Winnipeg Man $207,505, Westerlund Emond Ltd Toronto Ont $54,021, Western Community Outreach Society Victoria BC $115,069, Windsor Western Hospital Windsor Ont $116,874, Women's Career Counselling Service Ottawa Ont $126,290, Women's Power Inc London Ont $177,454, Work and Learn Outreach Society Surrey BC $63,967, Working for Women Saskatoon Sask $194,175, Yellowknife Tribal Council Spruce Grove Alta $62,194, Youth Employment Centre Brandon Man $56,268, Youth Employment Centre Winnipeg Man $141,748, Youth Employment Services Inc Toronto Ont $91,302, Y M C A of Metro Toronto Toronto Ont $56,441, Y W C A Halifax NS $83,346.

Other services $6,621,854—Automation Centre of Ottawa Ont $311,143, Bradson Personnel Services Ottawa Ont $73,018, Canada Systems Group Ltd Ottawa Ont $1,370,696, Canadian Government Photo Centre Ottawa Ont $195,892, Centre de Traitement des donnees Delstar Quebec Que $76,911, Computer Access Ltd Halifax NS $164,210, Computer Centres Ltd Calgary Alta $73,088, I P Sharp Associates Ltd Toronto Ont $233,768, L'Industrielle-Services Techniques Inc Montreal Que $892,439, M I C R-Com Vancouver BC $70,569, National Film Board St-Laurent Que $230,842, Portage Personnel Ltd Hull Que $114,112, Statistics Canada Ottawa Ont $77,209, Supply and Services Canada Hull Que $109,721.

IMMIGRATION PROGRAM $7,120,439

Computer services $1,729

Health and welfare services $4,558,086—Atlific Inc Ville St-Laurent Que $229,915, Avion Motor Hotel Malton Ont $841,845, City of Vancouver Vancouver BC $171,858, Guaranty Property Ltd Toronto Ont $304,900, Les services de protection Burns Inc Montreal Que $443,981, Ministere des Finances au soin du Ministere de la Justice Ste-Foy Que $107,477, Ministry of Correctional Service Toronto Ont $742,450, Province of BC Victoria BC $206,215, Treasury of Ontario Toronto Ont $418,948, Uniguard Security Ltd

EMPLOYMENT AND IMMIGRATION—*Concluded*

Toronto Ont $652,619, Waldorf Astoria Hotel Toronto Ont $60,980.

Legal services $216,401

Protection services $54,566

Training and educational services—Public servants $66,400

Other professional services $1,158,671—Bar-Yonah Management Consultants Ltd Toronto Ont $139,328, Bureau of Management Consulting DSS Ottawa Ont $282,348, Copie Conforme Inc Montreal Que $54,864, Public Archives Canada Ottawa Ont $86,969, Susan Davis Toronto Ont $50,215.

Other services $1,064,586

ANNUITIES PROGRAM $27,011

Training and educational services—Public servants $4,625

Other services $22,386

Immigration Appeal Board $168,824

Accounting services $22,639

Training and educational services—Public servants $14,581

Other professional services $95,977

Other services $35,627

ENERGY, MINES AND RESOURCES $127,963,495

Department $121,993,587

ADMINISTRATION PROGRAM $4,907,136

Accounting services $151,598—Government of Canada—Audit Services Bureau/Supply and Services Canada Ottawa Ont $121,973.

Computer services $844,857—Canada Systems Group Ltd Ottawa Ont $80,985, Sharon Professional Services Ottawa Ont $91,507, Silico Computer Systems Ltd Nepean Ont $301,236, Synerlogic Ottawa Ont $128,762.

Legal services $292

Protection services $307,296—Canadian Corps of Commissionaires Ottawa Ont $306,432.

Scientific services (including research) $51,802—Sulfur Development Institute of Canada Calgary Alta $51,802.

Training and educational services—Non-public servants $44,206

Training and educational services—Public servants $223,035—The Maple Leaf Language Centre Ltd Ottawa Ont $55,452.

Other professional services $607,830—Government of Canada—Bureau of Management Consulting/Supply and Services Canada Ottawa Ont $198,765, Peat Marwick and Partners Ottawa Ont $64,000.

Other services $2,676,220—Alphatext Ottawa Ont $51,568, Computer Science Canada Ltd Willowdale Ont $83,273, Control Data Canada Ltd Mississauga Ont $164,590, Datacrown Inc Willowdale Ont $547,796, Dataplotting Inc Don Mills Ont $53,047, D E Systems Ltd Ottawa Ont $126,439, I P Sharp Associates Ltd Toronto Ont $247,696, Government of Canada—Supply and Services Canada Hull Que $372,958, Quantum Management Services Ltd Montreal Que $59,115, Victor Temporary Services Ottawa Ont $89,166.

ENERGY PROGRAM $52,851,718

Accounting services $1,555,024—Government of Canada—Supply and Services Canada Ottawa Ont $1,445,699.

Computer services $367,036—Silico Computer Systems Ltd Nepean Ont $226,192.

Engineering services (including research) $3,427,366—Anger Drouin Simard et Associes Ste-Foy Que $140,245, Canadian Standards Association Rexdale Ont $69,484, Chalifour Marcotte et Associes Inc Pointe-Claire Que $58,591, CN Railway Montreal Que $243,180, Currie Coopers and Lybrand Edmonton Alta $55,000, Delcan Deleuw Cather Canada Ltd Don Mills Ont $65,674, Les Consultants Dessau Inc Laval Que $182,415, Engineering Interface Ltd Willowdale Ont $148,058, Inspectra Ltd Montreal Que $90,869, Kent Marketing Services Ltd London Ont $74,995, Manadrill Drilling Management Inc Calgary Alta $162,841, Mel Consultants Inc Toronto Ont $90,409, Memorial University of Newfoundland St John's Nfld $191,668, Government of Canada—Public Works Canada Ottawa Ont $107,500, Research and Productivity Council Fredericton NB $248,701, Richardson Associates Charlottetown PEI $53,960, Riley JG Halifax NS $64,444, Totten Sims Hubicki Associates Whitby Ont $72,057, Warnock Hersey Professional Services Lasalle Que $61,786, Weir Jones Engineering Consultants Vancouver BC $81,581.

Health and welfare services $150

Legal services $92,007

Protection services $273,065—Canadian Corps of Commissionaires Ottawa Ont $273,047.

Scientific services (including research) $1,499,479—Canadian Ocean Resources New Westminster BC $177,554, DSMA Atcon Ltd Toronto Ont $136,181, IRTA Clarence Creek Ont $56,350, Government of Canada—Environment Canada Ottawa Ont $300,000, MacLaren Plansearch Inc Halifax NS $58,460, Northcumberland Research Ltd Ottawa Ont $50,000, National Research Council Ottawa Ont $50,000, SNC Inc Montreal Que $168,500, University of Sherbrooke Sherbrooke Que $56,616.

Training and educational services—Non-public servants $58,766

Training and educational services—Public servants $1,092,724—Angers Drouin Simard and Associates St-Foy Que $56,525, CMA Interface Inc Willowdale Ont $70,500, Government of Canada—Public Service Commission Ottawa Ont $261,359, The Maple Leaf Language Centre Ltd Ottawa Ont $194,386.

Other professional services $21,008,554—65302 Manitoba Ltd Winnipeg Man $97,166, Allose Manitoba Ltd Winnipeg Man $94,123, Atlantic Coal Institute Sydney BC $215,853, British Columbia Research Council Vancouver BC $813,746, Boreal Ecology Services Ltd Yellowknife NWT $52,806, Burdett Moulton Architects and Engineers Frobisher Bay NWT $111,668, Cancrude Calgary Alta $77,004, Canertech Inc Winnipeg Man $159,808, Canadian Solar Industries Association Inc Ottawa Ont $83,170, Canadian Standards Association Rexdale Ont $153,362, Canadian Wood Energy Institute Don Mills Ont $209,899, Chemetics International Company Vancouver BC $57,500, Coal Mining Research Centre Devon Alta $114,928, Cogeneration Associates Ltd Toronto Ont $120,000, Currie Coopers and Lybrand Edmonton Alta $111,623, Datametrics Ltd Calgary Alta $51,429, Ecole des hautes etudes commerciales Montreal Que $115,617, Econosult Inc Montreal Que $70,235, Energy Building Group Ottawa Ont $181,405, Energy Pathways Inc Ottawa Ont $157,128, Enerscan Engineering Inc Halifax NS $85,433, Envirocon Eastern Ltd Mississauga Ont $177,941, EPRI Palo Alto Calif USA $755,998, Ernst and Whinney Ottawa Ont $293,628, Fenco Shawinigan Engineering Ltd Halifax NS $72,835, Fennell Cochrane Regina Sask $56,779, Forintek Canada Ottawa Ont $198,735 Foster Research Centre Calgary Alta $54,252, Mizi Gestion Inc Cap-Rouge Que $77,320, Heuristic Engineering Inc

ENERGY, MINES AND RESOURCES—*Continued*

Vancouver BC $100,723, Hickling Management Consultants Ottawa Ont $69,958, HRAI Islington Ont $55,746, Hudac Saskatoon Sask $1,975,392, Hull Direct Marketing Hull Que $73,641, Hycarb Ltd Engineering Ltd Calgary Alta $107,141, IBI Group Toronto Ont $106,701, IEA Consulting Group Ltd Charlottetown PEI $231,942, Manecon Partnership Edmonton Alta $62,734, Marbek Resources Consultants Ottawa Ont $424,844, Maunder Butnell Engineering Ltd Weston Ont $394,115, MBB Mechanical Services Ltd Halifax NS $58,314, McGill University Montreal Que $73,580, Montreal Engineering Co Ltd Montreal Que $197,855, National Insulation and Energy Conservation Contractors Association Ottawa Ont $55,951, National Research Council Ottawa Ont $115,555, Northern Climate Engineering Whitehorse YT $88,089, Ontario Research Foundation Mississauga Ont $1,265,601, Peat Marwick and Partners Ottawa Ont $77,263, Perry Engineering Ltd Vancouver BC $125,559, Prairie Pacific Consulting Ltd Surrey BC $545,014, Prince Albert Pulp Co Ltd Prince Albert Sask $134,572, Public Works Canada Ottawa Ont $477,012, Richardson Associates Charlottetown PEI $355,343, Saskatchewan Power Corp Saskatoon Sask $113,575, Saskatchewan Research Council Saskatoon Sask $586,699, Shawmount Newfoundland Ltd St John's Nfld $54,414, Government of Canada—Supply and Services Canada Ottawa Ont $2,318,760, Sypher Mueller Ottawa Ont $636,681, Systemhouse Ltd Ottawa Ont $55,714, Technican International Scarborough Ont $61,743, Universities of: Manitoba Winnipeg Man $90,228, Waterloo Waterloo Ont $104,494, Western Ontario London Ont $155,459, Webb RF Corporation Ltd Ottawa Ont $70,150, Yuill and Associates Ltd Winnipeg Man $78,522.

Other services $23,477,547—Automation Centre Ottawa Ont $235,364, Bradson Personnel Ottawa Ont $240,235, British Columbia Hydro Vancouver BC $119,088, Canada Mortgage and Housing Corp Ottawa Ont $80,031, Canada Systems Group Ltd Ottawa Ont $112,546, Consumers Gas Co Scarborough Ont $332,710, Drake Interim Ottawa Ont $51,492, Floater Staffing Inc Calgary Alta $85,538, Gaz Inter Cité Quebec Ste-Foy Que $56,528, Gaz Metropolitain Ste-Foy Que $112,683, Hydro Quebec Montreal Que $1,259,267, Inland National Gas Co Vancouver BC $51,717, Manitoba Hydro Winnipeg Man $60,277, National Film Board Montreal Que $184,936, New Brunswick Electrical Power Commission Fredericton NB $139,956, Ontario Hydro (Central) Willowdale Ont $94,056, Ontario Hydro (Eastern) Belleville Ont $52,691, Ontario Hydro (Western) London Ont $90,237, Quantum Management Services Montreal Que $109,917, Saleh Ludvic and Associates Ottawa Ont $82,315, Saskatchewan Power Corporation Regina Sask $64,232, Scott Films Ottawa Ont $116,123, Stacey Personnel Ottawa Ont $130,009, Government of Canada—Supply and Services Canada Hull Que $315,662, Systemhouse Ltd Ottawa Ont $70,170, Temporarily Yours Toronto Ont $109,717, Terra Surveys Ottawa Ont $116,874, The 500 Selection Services Canada Halifax NS $73,585, The Job Farm Ottawa Ont $95,586, Total Employment Ottawa Ont $65,397, Union Gas Ltd Chatham Ont $132,835, Victor Temporary Services Ottawa Ont $219,432.

MINERALS AND EARTH SCIENCES PROGRAM $64,234,733

Accounting services $17,640

Computer services $2,888,555—Cognos Inc Ottawa Ont $163,815, FY Bircha & Associates Ltd Ottawa Ont $339,946, Gregory Geoscience Ltd Ottawa Ont $702,572, Intera Technologies Ltd Ottawa Ont $460,652, SED Systems Inc Saskatoon Sask $616,440.

Engineering services (including research) $5,614,986—Cognos Inc Ottawa Ont $107,638, Computer Modelling Calgary Alta $245,000, D A Martin and Associates Ltd Lethbridge Alta $250,000, Earth and Ocean Res Dartmouth NS $89,012, Geophysical Surveys Inc Quebec Que $97,000, J H Hogg and Assoc Ltd Medicine Hat Alta $122,851, Kenting Earth Sciences Ltd Ottawa Ont $247,987, Marshall Macklin Monaghan Western Ltd Edmonton Alta $167,431, McElhanney Surveying and Engineering Ltd Nepean Ont $79,177, Nevelin Fadier-Brown Vancouver BC $100,597, Norman Wade Co Ltd Halifax NS $54,725, Partec Lavalin Inc Toronto Ont $61,950, Questor Surveys Ltd Mississauga Ont $237,269, Richard Branker Ltd Ottawa Ont $98,420, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $1,822,816, Summus Resource Evaluations Ltd Edmonton Alta $68,669, Systemhouse Ltd Ottawa Ont $121,616, Techni Metric Inc Trois-Rivieres Que $130,888, University of Calgary Calgary Alta $53,665, University of BC Vancouver BC $64,337.

Health and welfare services $305

Legal services $104,594

Protection services $1,045,202—Canadian Corps of Commissionaires Ottawa Ont $946,906.

Scientific services (including research) $32,657,651—Acres Davey McKee Engineering Inc Burlington Ont $78,434, AMCA International Ltd Kanata Ont $571,867, Associated Mining Consultants Ltd Calgary Alta $120,395, Atmospheric Environment Research Oakville Ont $53,595, Atomic Energy of Canada Ltd Chalk River Ont $161,065, Babcock and Wilcox Canada Cambridge Ont $105,662, Bacharach JPL and Associates Calgary Alta $77,242, Bacon Donaldson and Associates Ltd Calgary Alta $77,242, Bacon Donaldson and Associates Ltd Vancouver BC $204,489, Barringer Magenta Laboratories Ltd Calgary Alta $127,118, BBT Geotechnical Consultants Ltd Saskatoon Sask $481,128, BC Research Council Vancouver BC $149,980, Bondar Clegg and Co Ltd Ottawa Ont $135,747, Cambrian Engineering Group Ltd Calgary Alta $76,002, Canada Cement Lafarge Ltd Montreal Que $430,660, Carleton University Ottawa Ont $418,653, CBCL Ltd Ottawa Ont $122,125, Central Canada Potash Colonsay Sask $124,270, Coal Mining Research Centre Bevon Alta $113,091, Columbia University New York NY USA $558,486, Cominco Ltd Vanscoy Sask $107,598, Computer Modelling Group Calgary Alta $80,000, Consumers' Gas Co Ltd Scarborough Ont $64,629, Centre de recherches industrielles de Quebec Ste-Foy Que $158,953, Dalhousie University Halifax NS $81,463, David F Pearson Association Victoria BC $66,422, Government of Canada—Department of Fisheries and Oceans Ottawa Ont $2,433,692, Government of Canada—Department of Indian and Northern Affairs Sidney BC $149,823, DSMA Atcon Ltd Toronto Ont $122,353, EDA Instruments Inc Toronto Ont $98,421, Government of Canada—Environment Canada Ottawa Ont $195,461, Fenco Engineering Inc Toronto Ont $90,900, Centre for Frontier Engineering Research Edmonton Alta $70,000, Geomarine Association Ltd Halifax NS $76,488, Geonautics Ltd St John's Nfld $74,000, Geophysical Services Inc Calgary Alta $1,316,727, Geoterrex Ltd Ottawa Ont $704,736, Geotex Consultants Vancouver BC $101,986, Golder Associates Ltd Mississauga Ont $626,588, Guelph Chemical Labs Ltd Guelph Ont $59,634, Guelph Canada Ltd Mississauga Ont $726,406, Hardy Associates Ltd Calgary Alta $72,467, Hatch Associates Ltd Toronto Ont $62,186, Hi Tec Geoconsultants Ltd Lunenburg County NS $89,471, Hudson's Bay Co Igloolik NWT $111,566, IEC Beak Consultants Ltd Mississauga Ont $280,005, Imperial Oil Ltd Don Mills Ont $151,040, Inco Ltd Toronto Ont $131,133, Integ Vancouver BC $60,153, Intera Environmental Consultants Ottawa Ont $300,807, International Import Custom Brokers Inc Dartmouth NS $74,783, J Brendan Murphy Antigonish NS $61,960, Kenting Earth Sciences Ottawa Ont $57,625, Kilborn Ltd Saskatoon Sask $75,020, Knight and Piesold Ltd Vancouver BC $247,242, Laurentian University Sudbury Ont $76,459, Levelton BA and Associates Ltd Vancouver BC $85,304, Longyear Canada Inc North Bay Ont $67,593, Luscar Ltd Edmonton Alta $63,000, Marshall Macklin Monaghan Western Ltd Edmonton Alta $303,291, McGill University Montreal Que $269,461, McMaster Univeristy Hamilton Ont $365,258, MDA Ltd Richmond BC $210,564, Memorial University of Newfoundland St John's Nfld $154,668, Mining Resource Engineering Ltd Kingston Ont $128,360, Monenco Consultants Calgary Alta $138,666, Mono Research Labs Brampton Ont $64,795, Montreal Engineering Co Montreal Que $87,573, MPB Technologies Inc Dorval Que $53,104,

ENERGY, MINES AND RESOURCES—*Concluded*

National Research Council Ottawa Ont $640,900, Noranda Mines Ltd Pointe-Claire Que $254,040, Nordco Ltd St John's Nfld $102,292, Norwest Resources Consultants Ltd Calgary Alta $98,859, Nova Scotia Research Foundation Corp Dartmouth NS $91,910, Ontario Hydro Willowdale Ont $57,689, Ontario Research Foundation Mississauga Ont $880,617, Panarctic Oils Ltd Calgary Alta $97,029, Petroleum Recovery Institute Calgary Alta $300,000, Pollutech Ltd Oakville Ont $140,473, Potash Corp of Saskatchewan Mining Ltd Saskatoon Sask $132,921, Queen's University Kingston Ont $495,979, Questor Surveys Ltd Mississauga Ont $189,090, RE/SPEC Ltd Calgary Alta $114,802, Research Productivity Council Fredericton NB $127,190, Robert Shnay and Associates Ltd Westmount Que $64,538, Robertson Nickerson Ottawa Ont $106,492, Robinson Dames and Moore North Vancouver BC $62,659, Groupe Conseil Roche Ltée Ste-Foy Que $92,959, S and J Engineering Inc Toronto Ont $51,817, Sandevell Beak Research Group Mississauga Ont $546,480, Scotia Liquicoal Ltd Halifax NS $76,285, SED Systems Inc Saskatoon Sask $55,300, Senes Consultants Ltd Willowdale Ont $588,300, Sherritt Gordon Mines Ltd Fort Saskatchewan Alta $139,682, Simon Fraser University Burnaby BC $55,304, SNC Inc Montreal Que $280,367, St Francis Xavier University Antigonish NS $115,012, Stelco Inc Hamilton Ont $79,149, Summus Resource Evaluations Ltd Edmonton Alta $88,440, Technical University of Nova Scotia Halifax NS $204,870, Techno Scientific Inc Downsview Ont $103,384, Teledyne Canada Ltd Thornbury Ont $51,943, Third Generation Explorations Ltd Calgary Alta $241,392, Teracon Geoteq Leduc Alta $53,697, Universities of: Alberta Calgary Alta $440,984, BC Vancouver BC $420,307, Calgary Calgary Alta $197,759, Guelph Guelph Ont $71,642, Laval Ste-Foy Que $131,057 Manitoba Winnipeg Man $126,769, Montreal Montreal Que $78,252, New Brunswick Fredericton NB $167,186, Ottawa Ottawa Ont $282,319, Regina Regina Sask $323,121, Saskatchewan Saskatoon Sask $87,161, Toronto Toronto Ont $256,851, Victoria Victoria BC $183,270, Waterloo Waterloo Ont $394,727, Western Ontario London Ont $159,079, Veritas Geophysical Ltd Calgary Alta $349,980, Volcano Inc St-Hyacinthe Que $164,570, Watts Cement Ltd Sault Ste Marie Ont $103,888, Welding Institute of Canada Oakville Ont $84,936, York University North York Ont $50,000, Zenon Environmental Inc Burlington Ont $230,991, ZI Consulting Ltd Cochrane Alta $52,000.

Training and educational services—Non-public servants $607,726—National Research Council Ottawa Ont $591,978.

Training and educational services—Public servants $811,746—Maple Leaf Language Centre Ltd Ottawa Ont $101,805, Government of Canada—Public Service Commission Ottawa Ont $155,977.

Other professional services $5,254,500—Aquarius Flight Inc Toronto Ont $57,219, Atlantic Paleo Services Ltd Dartmouth NS $66,408, Bradley Air Services Carp Ont $357,256, Government of Canada—Bureau of Management Consultants/Supply and Services Canada Hull Que $69,520, Government of Canada—Department of Communications Ottawa Ont $123,904, Government of Canada—Department of National Defence Ottawa Ont $97,051, Dipix Systems Ltd Ottawa Ont $118,632, Geomarine Associations Ltd Halifax NS $57,737, Geophysical Surveys Inc Quebec Que $373,665, Innotech Aviation Ltd Ottawa Ont $1,560,023, Intercommunica Vieux Montreal Que $58,444, Iron Mountain Drilling Ltd Merritt BC $57,849, Kenting Earth Sciences Ltd Ottawa Ont $122,650, Marinar Canada Inc Ottawa Ont $129,382, Northwest Surveys Corporation Edmonton Alta $71,167, Roy Ball Associates Ltd Ottawa Ont $139,721, Surnov Corporation Nepean Ont $179,495.

Other services $15,231,828—Arctic Resources Ltd Montreal Que $274,806, Ashton Potter Ltd Toronto Ont $232,855, Beauregard Printers Ltd Ottawa Ont $208,643, Béliveau Couture Ste-Foy Que $502,248, Bradson Personnel Services Ottawa Ont $140,372, Government of Canada—Department of Fisheries and Oceans Ottawa Ont $87,178, Frank's Janitorial Contracting Ltd Calgary Alta $69,600, KG Campbell Corporation Ottawa Ont $66,852, Kenting Earth Sciences Ltd Ottawa Ont $1,227,044, Love Printing Services Ltd Ottawa Ont $72,031, Mutual Press Ltd Ottawa Ont $65,340, Northwest Geographic Services Ltd Edmonton Alta $125,863, Narwhal Arctic Services Calgary Alta $100,782, Photospur Inc Montreal Que $688,419, Prologic Systems Ltd Ottawa Ont $172,076, Government of Canada—Public Works Canada Ottawa Ont $117,667, Rileys Datashare International Ltd Calgary Alta $66,880, Sander Geophysics Ltd Kanata Ont $62,981, Government of Canada—Supply and Services Canada Hull Que $3,693,991, Terra Surveys Ltd Ottawa Ont $852,016, TES Contract Services Toronto Ont $55,526, Topographic Services Ltd Edmonton Alta $61,714, US Department of Commerce (NOAA) Rockville Md USA $405,832, US Department of Communications Washington DC USA $389,700, Utlas Inc Toronto Ont $170,355.

Atomic Energy Control Board $4,942,529

Accounting services $25,144

Computer services $1,495

Engineering services (including research) $2,262,492—Atomic Energy of Canada Limited Ottawa Ont $1,787,261, International Development and Energy Assessment Incorporated Toronto Ont $207,156, Monserco Ltd Mississauga Ont $98,100, Westinghouse Canada Incorporated Hamilton Ont $82,140.

Health and welfare services $14,359

Legal services $36,722

Protection services $19,040

Scientific services (including research) $1,569,338—Atomic Energy of Canada Limited Ottawa Ont $84,425, Concord Scientific Corporation Downsview Ont $66,265, DSMA Action Ltd Toronto Ont $67,066, IEC Beak Consultants Ltd Mississasuga Ont $180,826, Man-Machine Consultants Incorporated Toronto Ont $99,870, Moneco Analytical Laboratories Calgary Alta $65,824, Monserco Ltd Mississauga Ont $98,234, Ontario Ministry of Labour Toronto Ont $55,336, Senes Consultants Willowdale Ont $105,473, Statistics Canada Ottawa Ont $175,000, University of British Columbia Vancouver BC $68,413.

Training and educational services—Non-public servants $49,082

Training and educational services—Public servants $100,255

Other professional services $3,418

Other services $861,184—Cognos Incorporated Ottawa Ont $50,000, Control Data Canada Ltd Mississauga Ont $67,166, Department of National Defence Ottawa Ont $106,810, Ontario Ministry of Labour Toronto Ont $326,795, Supply and Services Canada Ottawa Ont $123,359.

National Energy Board $1,027,379

Accounting services $86,647—Audit Services Bureau Ottawa Ont $56,677.

Engineering services (including research) $28,947

Legal services $6,531

Protection services $66,913—Canadian Corps of Commissionaires Ottawa Ont $66,913.

Training and educational services—Public servants $141,277

Other professional services $170,153

Other services $526,911—Canada Systems Group Ottawa Ont $229,056, Government of Canada—Department of Supply and Services Ottawa Ont $51,407.

ENVIRONMENT $88,232,451

Department $88,078,198

ADMINISTRATION PROGRAM $4,815,419(1)

Accounting services $359,294

Computer services $85,990

Engineering services (including research) $42,247

Health and welfare services $75

Protection services $56,093

Scientific services (including research) $242,496

Training and educational services—Non-public servants $296

Training and educational services—Public servants $157,409—Albini Formation Hull Que $94,613.

Other professional services $844,602—Canadian Coalition on Acid Rain Toronto Ont $100,000, DSS/Bureau of Management Consultant Ottawa Ont $92,498, National Survival Institute Ottawa Ont $57,900.

Other services $3,026,917—Barbara Personnel Ottawa Ont $151,880, Canada Systems Group Ottawa Ont $60,067, DSS/PAC Hull Que $78,290, Engo National Steering Committee Ottawa Ont $51,150, First City Capital Ottawa Ont $385,202, National Film Board Montreal Que $283,741, National Library Ottawa Ont $98,850, Portage Personnel Hull Que $73,100, B Sadler Victoria BC $54,806, Selective Placements Ottawa Ont $61,964, The 500 Selection Services Ottawa Ont $140,726.

ENVIRONMENTAL SERVICES PROGRAM $48,912,530(1)

Accounting services $127,509

Computer services $2,054,334—Cognos Ltd Ottawa Ont $145,360, Dyad Computer Services Inc Toronto Ont $403,428, Hewlett-Packard Ltd Edmonton Alta $78,201, Intera Technologies Ltd Calgary Alta $80,000, Key Tech Data Centres Ltd $96,996, Polaris Computer Systems Ltd Toronto Ont $523,937, SHL Systemhouse Ltd Ottawa Ont $176,113, Systemhouse Inc Toronto Ont $79,168, Tandem Computers Canada Ltd Toronto Ont $64,527, Ultracom Consulting Services Ltd Ottawa Ont $89,491, LV Ursel Ltd Ottawa Ont $85,100.

Engineering services (including research) $2,503,839—Acres Consulting Services Niagara Falls Ont $110,951, Adga Ltd Ottawa Ont $151,903, Agriculture Canada Ottawa Ont $124,781, IEC Beak Consultants Ltd Mississauga Ont $52,900, Miller Communications Ltd Kanata Ont $358,353, Nordair Ltd Montreal Que $97,859, Regional Municipality of Waterloo Waterloo Ont $60,000, Scientific Instrument Ltd Saskatoon Sask $132,600, LV Ursel Ottawa Ont $131,100, Western Ecological Services Victoria BC $50,000.

Health and welfare services $4,624

Legal services $24,203

Protection services $808,748—Canadian Corps of Commissionaires Toronto Ont $86,765, Central Investigation and Security Agency Montreal Que $57,379.

Scientific services (including research) $21,913,678—Acres Consulting Halifax NS $87,254, ADI Limited Fredericton NB $63,000, Alberta Research Council Edmonton Alta $174,897, Amenatech Inc Sherbrooke Que $68,856, Anachemia Solvents Ltd Mississauga Ont $55,000, W Andrews Powell River BC $31,636, Arctec Canada Ltd Kanata Ont $73,382, Arctic Laboratories Ltd Inuvik NWT $100,377, Atmospheric Conditions Port-aux-Basques Nfld $78,999, Batelle Memorial Institute Columbus Ohio USA $68,175, F Bertrand Montreal Que $66,425, J Beyer Saskatoon Sask $95,012, Bonavista Meteorological Enterprises Bonavista Nfld $65,817, W Brown Winnipeg Man $62,871, Burgeo Meteorological Enterprises Burgeo Nfld $66,723, Canviro Consultants Ltd Kitchener Ont $188,374, Chemex Labs Alberta Ltd Calgary Alta $52,053, Chemex Labs North Vancouver BC $51,392, CH Synfuels Ltd Calgary Alta $198,987, Cirrus Enterprises Ltd Nipawin Sask $54,093, City of Flin Flon Man $59,981, Commission on Lead in the Environment of the Royal Society of Canada Toronto Ont $158,000, Concord Scientific Corporation Downsview Ont $621,843, Concord Scientific Corporation Toronto Ont $287,665, Data Resources of Canada Toronto Ont $67,530, Dearborn Chemical Co Ltd Mississauga Ont $320,733, MM Dillon Ltd London Ont $83,950, DMER Ltd Scarborough Ont $50,000, Dobrocky Seatech Sydney BC $65,000, C Dalter Nipawin Sask $60,412, Dome Petroleum Calgary Alta $50,000, Elms Design Ancaster Ont $104,430, Energy Pathways Inc Ottawa Ont $89,000, Envirochem Services Burnaby BC $60,075, Environmental Application Group Toronto Ont $54,000, Environmental Research Concord Mass USA $127,745, Environment Quebec Quebec City Que $568,253, Fisheries and Oceans Canada Ottawa Ont $78,431, Forest Engineering Research Institute of Canada Pointe-Claire Que $65,835, Forest Engineering Research Institute of Canada Vancouver BC $62,803, Forintek Canada Corporation Ottawa Ont $51,450, Garox Services Winnipeg Beach Man $58,177, L Gunn Alta Lake BC $53,592, T Haughian Kinderslay Sask $56,518, RJ Hennessy Burns Lake BC $103,426, Highlands Contracting Ltd Gander Nfld $55,775, IEC Beak Consultants Ltd Missisauga Ont $54,914, Institut national de la recherche Que $51,800, Intellitech Canada Ltd Ottawa Ont $63,360, Interior Weather Services Blue River BC $105,348, V Jeffkin Gore Bay Ont $64,381, A R Kennedy and Associates Lindsay Ont $62,135, MacDonald Detwiller and Associates $1,021,200, MacLaren Plansearch Toronto Ont $149,500, M J MacLeod Meadow Lake Man $69,948, Martec Ltd Halifax NS $72,000, I Martin and Associates Ltd Hamilton Ont $50,809, Massachussetts Institute of Technology Cambridge Mass USA $55,200, MEP Company Toronto Ont $186,435, Monenco Engineers and Contractors Inc Toronto Ont $147,362, Nordco Ltd St John's Nfld $54,000, Normet Services Chetwynd BC $54,463, Northland Weather Observations Geraldton Ont $81,446, Ocean Ecology Ltd Vancouver BC $113,490, OIKOS Ecological Research Association Saskatoon Sask $67,586, Ontario Research Foundation Missisauga Ont $79,000, Optech Inc Toronto Ont $53,395, P Pearse Vancouver BC $75,334, PHD Associates Rexdale Ont $586,132, Province of British Columbia Victoria BC $75,000, Science North Sudbury Ont $77,500, S L Ross Environmental Research Ltd Ottawa Ont $111,346, H Snook Mary's Harbour Nfld $71,288, E Tessmer Somme Sask $52,972, The Nigara Institute Nigara-on-the-Lake Ont $85,057, Toonoonik-Sansonik Co-op Pond Inlet NWT $165,047, Treasury Board Ottawa Ont $51,384, University of: British Columbia Vancouver BC $64,100, McMaster Hamilton Ont $94,000, McGill Montreal Que $96,024, Saskatchewan Saskatoon Sask $53,227, Toronto Toronto Ont $115,857, Verida Weather Cochenour Ont $68,650, West Baffin Eskima Co-op Cape Dorset NWT $146,035, A Whiting Princeton BC $53,256, Woodlot Services Fredericton NB $91,849, Zenon Environmental Inc Burlington Ont $566,347.

Training and educational services—Non-public servants $23,685

Training and educational services—Public servants $1,013,240—Public Service Commission Ottawa Ont $52,000.

Other professional services $4,771,530—DPA Group Inc Ottawa Ont $53,200, Government of Northwest Territories Yellowknife NWT $95,000, Impacts Management Inc Ottawa Ont $59,381, Info-Electronics Systems Inc Pointe-Claire Que $137,148, International Simultaneous Trans Service Montreal Que $68,875, P A Lapp Ltd Ottawa Ont $65,437, Miller Communications Ltd Kanata Ont $676,450, Minister of Finance Winnipeg Man $56,362, Monserco

ENVIRONMENT—*Concluded*

Ltd Mississauga Ont $62,530, Ontario Research Foundation Mississauga Ont $59,616, Radarr Ltd Wellesley Ont $58,562.

Other services $15,667,140—Bradson Personnel Inc Ottawa Ont $166,848, Data Crown Systems Ltd Ottawa Ont $152,017, Energy, Mines and Resources Ottawa Ont $227,416, Environment Canada ECS Ottawa Ont $225,638, MacDonald Brisson Personnel Services Ltd Ottawa Ont $163,785, Mignat Informatique Montreal Que $231,486, Network Personnel Ottawa Ont $86,051, J Pammer Painting and Decorating Winnipeg Man $173,722, Public Works Ottawa Ont $77,600, Robinson and Heath Ltd Toronto Ont $61,042, Sask Camp Regina Sask $53,670, Supply and Services Canada Ottawa Ont $1,305,418, The 500 Selection Services Ottawa Ont $85,109, Total Employment Services Ottawa Ont $91,043, Transport Canada Ottawa Ont $578,000, University of: Simon Fraser Burnaby BC $52,930, Toronto Toronto Ont 64,646, Waterloo Waterloo Ont $50,000, US Geological Survey Reston Va USA $64,567, Victor Temporary Services Ottawa Ont $91,130.

PARKS CANADA PROGRAM $34,350,249

Accounting services $216,809

Computer services $75,872

Engineering services (including research) $13,646,721—Ace Construction Co Ltd Calgary Alta $147,712, K C Campbell Ottawa Ont $82,115, J L Caron Trois-Rivières Que $52,417, Government of Canada—Department of Energy, Mines and Resources Canada Ottawa Ont $110,467, Hamel Beaulieu et Associés Drummondville Que $75,603, IKAY Partnership Regina Sask $73,139, Iseppon and Spironello Construction Inc Niagara Falls Ont $153,433, Les Consultants Dessau Laval Que $90,831, L M B D S Sidam Inc Montreal Que $77,478, JC Marsan & Associés Rimouski Que $60,137, Marshall Macklin Monoghan Ltd Don Mills Ont $77,887, P C Workshop Engineering Ltd Mynarski Park Alta $51,290, Reid Crawther and Partners Ltd Calgary Alta $62,332, Roche et Associés Ltée Ste-Foy Que $62,620, Underwook McLellan Ltd Calgary Alta $75,366.

Health and welfare services $100,915

Legal services $232,977

Protection services $1,941,132—Anderson's Investigation Douglastown NB $75,441, D Brickner Dawson City YT $54,176, Canadian Corps of Commissionaires: Halifax NS $398,518, Saint John NB $107,216, St John's Nfld $168,761, Winnipeg Man $82,374.

Scientific services (including research) $894,546—IEC Beak Consultants Ltd Mississauga Ont $57,880.

Training and educational services—Non-public servants $131,334—Prince Albert Rural School Division Prince Albert Sask $70,246.

Training and educational services—Public servants $614,377—Government of Canada—Public Service Commission Ottawa Ont $59,869.

Other professional services $1,252,259—Canadian Management Control System Corp Etobicoke Ont $178,148, Woods Gordon Toronto Ont $73,500.

Other services $15,243,307—Airport Transfer Halifax NS $225,400, Anderson's Investigations Douglastown NB $77,773, Baddeck Public Lib Bb Baddeck NS $156,950, Government of Canada—Canadian Government Exposition Centre Ottawa Ont $337,303, Canadian Government Photo Centre Ottawa Ont $601,066, Department of National Defence Ottawa Ont $71,307, Department of Public Works Rimouski Que $128,704, Department of Supply and Services Hull Que $2,430,745, National Film Board Montreal Que $381,180, Canadian National Railway Toronto Ont $185,101, C E R H A Q Ltée et les Pavages Citadins Chambly Que $54,860, Chatham Coach Lines Chatham Ont $226,344 Cherokee Holdings Ltd Calgary Alta $132,495, Crawley & McCracken Calgary Alta $117,189, Datacrown Inc Willowdale Ont $267,094, Friends of the Citadel Society Halifax NS $65,988, Island Coastal Service Charlottetown PEI $218,943, Kelly Services Ltd Calgary Alta $107,136, Metro Cleaning Services Halifax NS $72,745, Mirlac Inc Shawinigan Que $52,476, Pépinière Brown Inc Iberville Que $102,093, Reid Crawther & Partners Ltd Calgary Alta $174,877, Société Historique de St-Boniface St-Boniface Man $66,000, Theatre-on-the-Move Islington Ont $104,962. Thebeau Brothers St-Louis-de-Kent NB $80,040, Glen Tinley Winnipeg Man $68,315, Victor Temporary Services Ottawa Ont $68,570, Zap Construction Waskesiu Sask $51,373.

National Battlefields Commission $154,253

Legal services $32,585

Protection services $107,599

Scientific services (including research) $1,130

Other professional services $11,387

Other services $1,552

EXTERNAL AFFAIRS $60,821,499

Department $51,543,262

CANADIAN INTERESTS ABROAD PROGRAM $48,518,292

Accounting services $56,839

Computer services $293,593—Government of Canada—Department of Supply and Services Hull Que $186,130.

Engineering services (including research) $4,365,277—Arthur Erickson Associates Toronto Ont $1,114,043, Dubois Plumb and Associates Toronto Ont $197,532, Hanscomb Consultants Toronto Ont $354,184, Hunter and Partners London U K $104,935, Neish Owen Rowland and Roy Toronto Ont $584,791, Sankey Partnership Toronto Ont $635,987.

Health and welfare services $26,386

Legal services $1,431,525—Guy & Gilbert Montreal Que $162,973.

Protection services $8,232,834—Canadian Corps of Commissionaires Ottawa Ont $1,149,665, Royal Canadian Mounted Police Ottawa Ont $4,546,288.

Training and educational services—Non-public servants $949,598

Training and educational services—Public servants $1,424,825—Government of Canada—Public Service Commission Ottawa Ont $142,525.

Other professional services $8,103,803—Goldfarb Consultants North York Ont $70,000, Government of Canada—Department of Supply and Services Ottawa Ont $396,916, Intertask Ltd Ottawa Ont $342,277, L'Industrielle-Services Techniques Inc Montreal Que $1,362,629, Spar Aerospace Ltd Montreal Que $162,973.

Other services $23,633,612—Association des Universités et Collèges du Canada Ottawa Ont $86,460, Entraide Universitaire Mondiale du Canada Ottawa Ont $91,550, Government of Canada—Department of Public Works Ottawa Ont $66,527, Department of Supply and Services Hull Que $892,419, Press News Ltd Toronto Ont $187,342, Standards Council of Canada Ottawa Ont $237,173, World University Service of Canada Ottawa Ont $151,910.

EXTERNAL AFFAIRS—*Concluded*

CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND $2,041,963

Accounting services $115,604—Government of Canada—External Affairs Canada Ottawa Ont $92,882, Supply and Services Canada Ottawa Ont $22,722.

Protection services $162,316—Canadian Corps of Commissionaires Ottawa Ont $73,768.

Training and educational services—Public servants $9,428

Other services $1,754,615—Datacrown Inc Willowdale Ont $104,114, Canada Post Corporation Ottawa Ont $657,673, External Affairs Canada Ottawa Ont $957,805.

GRAINS AND OILSEEDS PROGRAM $383,408

Training and educational services—Public servants $1,981

Other professional services $101,950

Other services $279,477

WORLD EXHIBITIONS PROGRAM $599,599

Legal services $2,312

Protection services $3,167

Other professional services $27,173

Other services $566,947—Grosvenor Communications Ltd Toronto Ont $107,952, Smith-Scott Associates Ltd Ottawa Ont $190,698.

Canadian International Development Agency $8,906,952

Accounting services $146,085—Audit Services Bureau Ottawa Ont $146,085.

Computer services $4,159,589—ACS Information Systems Inc Ottawa Ont $109,761, Comshare Rexdale Ont $51,351, Currie Coopers and Lybrand Ltd Ottawa Ont $198,934, DMR and Associates Ottawa Ont $2,124,290, Pierre Dupuis Orleans Ont $51,519, Federal Systems of Canada Ottawa Ont $144,628, IOTA Consulting Ltd Ottawa Ont $110,350, Kersey Information Management Ltd Ottawa Ont $65,524, Maxima Computer Management Consultants Ltd Ottawa Ont $244,238, Systemhouse Ltd Ottawa Ont $178,067, Ultracom Consulting Services Ltd Ottawa Ont $61,293, V K Computer Systems Inc Ottawa Ont $86,024.

Protection services $42,475

Training and educational services—Public servants $1,640,287—L Boychuk Ottawa Ont $62,565, Carrière Lapointe et Associés Hull Que $91,975, DMR and Associates Ottawa Ont $63,474, Deltranik Hull Que $244,217, Devcom Systems for Productivity Ltd Montreal Que $62,370, Hall and Sloat Training Consultants Ltd Ottawa Ont $193,656, Lemmex and Associates Ltd Ottawa Ont $61,031, Public Service Commission Ottawa Ont $93,932, Erlene Waghorn Ottawa Ont $86,796.

Other professional services $1,825,589—Currie Coopers and Lybrand Ltd Ottawa Ont $165,947, Expo Graphics and Displays Hull Que $75,492, National Film Board of Canada Montreal Que $107,090, York Advertising Ltd Ottawa Ont $125,000.

Other services $1,092,927—Barbara's Office Personnel Ottawa Ont $159,816, Bradson Personnel Services Ottawa Ont $215,074, Canadian Government Photo Centre Ottawa Ont $183,000, Department of Supply and Services Hull Que $151,537, Selection 500 Services Ottawa Ont $55,548, Victor Temporary Services Ottawa Ont $106,295.

International Joint Commission $371,285

Legal services $300

Training and educational services—Public servants $28,215

Other professional services $169,284

Other services $173,486

FINANCE $16,851,075

Department $7,377,438

FINANCIAL AND ECONOMIC POLICIES PROGRAM $7,165,022

Accounting services $162,888—Government of Canada—Supply and Services Canada Ottawa Ont $162,888.

Health and welfare services $1,791

Legal services $82,542

Protection services $504,037—Canadian Corps of Commissionaires Ottawa Ont $497,186.

Training and educational services—Non-public servants $12,034

Training and educational services—Public servants $241,966—Government of Canada—Public Service Commission Ottawa Ont $146,052.

Other professional services $2,453,653—Arthur Andersen & Co Toronto Ont $60,000, The Conference Board of Canada Ottawa Ont $170,000, Decima Research Ltd Toronto Ont $75,000, Generation 5 International J R D Ltee Ile d'Orleans Que $67,755, McLeod Young Ltd Montreal Que $50,000, Price Waterhouse Toronto Ont $123,494, Seagull Computer Data Systems Ottawa Ont $83,950, Sobeco Group Inc Montreal Que $63,653, William Mercer Ltd Toronto Ont $63,500, J O Wyspianski and Associates Ltd Ottawa Ont $75,000.

Other services $3,706,111—Barbara Personnel Inc Ottawa Ont $245,804, Canada Systems Group Ottawa Ont $461,814, The Conference Board of Canada Ottawa Ont $825,000, Dataline Inc Toronto Ont $116,231, Data Resources Inc Toronto Ont $376,806, Datacrown Inc Willowdale Ont $139,542, Government of Canada—Supply and Services Canada Ottawa Ont $425,649, Government of Canada—Statistics Canada Ottawa Ont $59,628, IBM Canada Ltd Ottawa Ont $66,561, I P Sharp Associates Ltd Toronto Ont $242,300, L'Industrielle-Services Techniques Inc Montreal Que $53,205, The Job Farm Ottawa Ont $99,006, Ottawa Congress Centre Ottawa Ont $56,809, Portage Personnel Ltd Hull Que $52,709, Selective Placements (Ottawa) Ltd Ottawa Ont $27,461, Temporarily Yours Toronto Ont $148,482, T E S Contract Services Inc Toronto Ont $76,934, Victor Temporary Services Ottawa Ont $125,180.

CANADIAN IMPORT TRIBUNAL PROGRAM $172,852

Legal services $17,499

Training and educational services—Public servants $9,056

Other professional services $107,834—Steno Tran Services Inc Ottawa Ont $54,870.

Other services $38,463

INSPECTOR GENERAL OF BANKS PROGRAM $39,564

Legal services $5,529

Training and educational services—Public servants $5,797

FINANCE—*Concluded*

Other professional services $3,500

Other services $24,738

Auditor General $6,629,183

Accounting services $2,738,813—Arthur Andersen and Co Ottawa Ont $66,040, W P Cunningham Ottawa Ont $64,759, Deloitte Haskin and Sells Ottawa Ont $69,303, ERA Consultants Inc Ottawa Ont $114,560, Esgore Associates Inc Ottawa Ont $72,432, Goss Gilroy and Associates Ottawa Ont $58,530, James F Hickling Ottawa Ont $95,081, Robert Latulipe Montreal Que $64,642, MacGillivray and Co Ottawa Ont $147,753, Mallette Benoit Boulanger Montreal Que $126,290, Peat Marwick Mitchell and Co Ottawa Ont $181,670, R J Quesnel and Associates Ottawa Ont $72,662, Raymond Chabot Martin Paré Montreal Que $175,174, RCA Metrosystem Inc Ottawa Ont $68,040, Samson Bélaire Montreal Que $136,429, Thorne Stevenson Kellogg Toronto Ont $85,474, Touche Ross and Co Ottawa Ont $57,370.

Computer services $383,260—The Laurier Group Ottawa Ont $75,375, Synerlogic Ottawa Ont $71,925.

Legal services $317,416—Gowling and Henderson Ottawa Ont $204,284.

Protection services $20,533

Training and educational services—Non-public servants $331,378—Touche Ross and Co Toronto Ont $70,503.

Training and educational services—Public servants $389,687

Other professional services $1,628,026—ACS Group Ottawa Ont $60,000, Coopers and Lybrand Ottawa Ont $72,491, Mallorn Information Systems Nepean Ont $74,363, Ronald Moore Willowdale Ont $51,450, Thorne Stevenson Kellogg Toronto Ont $114,850.

Other services $820,070—Canada Systems Group Ltd Ottawa Ont $97,497, DSS (Supply and Services) Ottawa Ont $78,452, Barbara Personnel Services Inc Ottawa Ont $171,625, Bradson Personnel Services Inc Ottawa Ont $107,820, Victor Temporary Services Ottawa Ont $76,040.

Insurance $2,557,099

Accounting services $1,857,658—The Clarkson Company Ltd Toronto Ont $769,336, Price Waterhouse Ltd Toronto Ont $1,060,837.

Computer services $14,500

Legal services $150,703—Smith Lyons Torrance Stevenson Mayer Toronto Ont $60,925, Stapells & Sewell Toronto Ont $79,263.

Protection services $2,320

Training and educational services—Public servants $66,961

Other professional services $25,719

Other services $439,238—Canada Systems Group Ottawa Ont $218,137, I P Sharp Assoc Ltd Toronto Ont $97,199.

Tariff Board $287,355

Legal services $10,647

Training and educational services—Public servants $3,382

Other professional services $220,945—D Dronick Ottawa Ont $55,900.

Other services $52,381

FISHERIES AND OCEANS $84,486,547

Department $84,486,547

Accounting services $1,127,208—Price Waterhouse Toronto Ont $783,486, Supply and Services Canada/Bureau of Management Consultants Ottawa Ont $55,737.

Computer services $4,320,320—Arctic Sciences Ltd Sidney BC $98,806, Beothuk Data Systems St John's Nfld $509,751, Block Bros Data Centre Ltd Vancouver BC $310,000, Comshare Ltd Ottawa Ont $427,372, Control Data Canada Ltd Vancouver BC $56,341, Control Data Canada Ltd Mississauga Ont $70,491, Correctional Service of Canada Ottawa Ont $54,777, CPRO Computing Enterprises Ltd Victoria BC $85,142, Ducros Meilleur Roy & Associates Vancouver BC $139,070, Evans Computer Applications Ltd Halifax NS $129,799, Forceten Enterprises Inc Halifax NS $96,302, Interact Computing Services Ltd Sidney BC $205,761, Maheu Noiseux et Compagnie Quebec Que $98,321, Nfld & Labrador Computer Services St John's Nfld $644,812, Quantum Research Ltd Vancouver BC $216,710, Service Argos Centre Spatial de Toulouse Cedex France $80,609, University of Manitoba—Computer Winnipeg Man $69,765, Université de Moncton Moncton NB $628,095.

Engineering services (including research) $6,290,196—Centre de recherche industrielle du Québec Quebec Que $330,729, GW Cox & Sons Logging Ltd Campbell River BC $125,975, Crustacés Vivants Madelinots Cap-aux-Meules Que $75,000, JW Delaney Ltée Havre-aux-Maisons Que $76,083, Department of Public Works: London Ont $32,000, Ottawa Ont $38,000, Sault Ste Marie Ont $41,000, Toronto Ont $48,000, Emco Engineering Castlegar BC $96,650, Freshwater Fish Marketing Corporation Winnipeg Man $409,000, Grove Telecommunications St John's Nfld $52,551, International Submarine Engineering Ltd Port Moody BC $638,805, Kerrwood Leidal Associates North Vancouver BC $173,311, Les Produits Marins Korman Inc Mansonville Que $573,186, Les Produits National de la Mer Ltée Havre Aubert Que $101,460, Mandrax Enterprises Ltd Revelstoke BC $251,176, Navimar Corporation Ltée Quebec Que $553,005, Nortech Surveys (Canada) Incorporated Calgary Alta $230,092, Price Waterhouse Quebec Que $175,084, Québec-Hydro Quebec Que $170,332, Québec-Téléphone Rimouski Que $125,000, Seashore Engineering St John's Nfld $185,000, Université Laval Quebec Que $62,974.

Health and welfare services $5,686

Legal services $1,154,990—Cox Downie & Goodfellow Halifax NS $380,021, Stikeman Elliott Montreal Que $61,220.

Protection services $1,777,156—Canadian Corps of Commissionaires Ottawa Ont $1,123,043, Kandor Services Ltd Vancouver BC $171,072, Securiguard Services Ltd Vancouver BC $79,321.

Scientific services (including research) $18,255,923—Aquatic Industries Ltd St Andrews NB $74,990, Aquatic Resources Ltd Vancouver BC $185,290, Aqua Life Diagnostic Ltd Vancouver BC $57,374, Archipelago Marine Research Victoria BC $66,594, Arctic Biological Consultants Winnipeg Man $57,800, Arctic Laboratories Ltd Sidney BC $131,192, Arctic Sciences Ltd Sidney BC $488,350, ASA Consulting Ltd Dartmouth East NS $69,972, Atlantic Salmon Federation St Andrews NB $320,000, Atmospheric Dynamics Corporation Victoria BC $73,894, Baie Verte Development Association Baie Verte Nfld $81,938, Bio-Atlantech Dartmouth NS $65,757, Bio-Conseil Inc Quebec Que $105,720, GA Borstad Ltd Sidney BC $50,065, C-Core Memorial University of Newfoundland St John's Nfld $60,137, Can Test Ltd Vancouver BC $56,004, Canadian Engineering Surveys Co Ltd Edmonton Alta $266,361, Canadian Paraplegic Associates Halifax NS $83,976, Cansite Surveys Calgary Alta $1,784,573, Capital Applied Research and Tech Ltd Victoria BC $54,074, CNR Edmonton Alta $99,817, Consultation Gaspé Enr Gaspé Que $166,393, Dalhousie University Halifax NS

FISHERIES AND OCEANS—*Continued*

$291,524, Department of Environment Ottawa Ont $58,000, Department of Indian Affairs and Northern Development Winnipeg Man $65,000, Dobrocky Seatech Ltd Sidney BC $90,598, DPA Consulting Vancouver BC $338,826, ESL Environmental Sidney BC $78,533, Envirocon Ltd Vancouver BC $405,195, Environment and Resource Management St John's Nfld $67,364, Evans Computer Applications Ltd Halifax NS $138,343, Goetech Ltd Markham Ont $105,254, J F Gorrie Hamilton Ont $98,000, Helix Biotech Ltd Richmond BC $55,036, Huntsman Marine Laboratory St Andrews NB $60,023, J C Lee & Associates Ltd Nanaimo BC $570,936, Lee Straight Consulting Services Ltd Vancouver BC $50,243, LGL Environmental King City Ont $139,270, LGL Ltd Sidney BC $575,853, LGL Ltd St John's Nfld $124,867, Logimer Inc Quebec Que $53,897, MacLaren Plansearch Ltd Vancouver BC $199,125, Makivik Corporation Montreal Que $57,518, Malaspina College Nanaimo BC $145,188, Marine Research St Andrews NB $150,000, Maritime Scientific Services Berwick NS $61,590, G McClelland Boutiliers Point NS $51,274, McElhanney Group Limited Calgary Alta $700,011, McMaster University Hamilton Ont $75,806, Moniteq Limited Concord Ont $140,851, National Research Council Ottawa Ont $59,805, Nimpkish Indian Band Alert Bay BC $59,843, Nortech Surveys Canada Inc Calgary Alta $65,164, North/South Consultants Winnipeg Man $96,137, Northwest Enhancement Society Coquitlam BC $102,000, Office Assistance Ltd Vancouver BC $171,781, PW Research Sidney BC $76,042, Pacific Ocean Sciences Ltd Burnaby BC $170,361, Province of British Columbia—Ministry of Forests Victoria BC $78,500, Salmon Association of Eastern Nfld St John's Nfld $205,070, Seakem Oceanography Ltd Sidney BC $422,144, Seimac Ltd Bedford NS $55,039, Simon Fraser University Burnaby BC $90,529, Technical University of Nova Scotia Halifax NS $56,445, Temporarily Yours Vancouver BC $54,677, Thorne Riddell Vancouver BC $53,060, University of Manitoba Research Winnipeg Man $50,852, Unicore Services Ltd Burnaby BC $855,797, University of British Columbia Vancouver BC $75,373, University of Prince Edward Island Charlottetown PEI $59,878, West Coast Fish Culture Ltd Nanaimo BC $89,721, Wycove Systems Ltd Whynatch's Point Tantallon NS $124,021.

Training and educational services—Non-public servants $103,006

Training and educational services—Public servants $2,092,156—Institut de Memramcook St Joseph NB $55,045, North/South Consultants Winnipeg Man $762,734, Public Service Commission Ottawa Ont $69,697.

Other professional services $14,201,755—AI Professional Services Shediac Bridge NB $223,376, Atlantic Oceans Co Ltd Dartmouth NS $63,000, Baie Ste-Anne Property Services Ltd Baie Ste-Anne NB $100,000, L Bermbach Summerland BC $64,140, Bio-Conseil Inc Quebec Que $229,910, Canada Systems Group Ottawa Ont $90,093, Canadian Saltfish Corporation St John's Nfld $244,539, CEGIR Ottawa Ont $150,000, Centre de recherche industrielle du Québec Quebec Que $62,573, CLC Canadian Marketing Associates Ltd Downsview Ont $698,500, Coastal Associates St John's Nfld $76,253, Contrawl Ltd St John's Nfld $90,016, Dataline Inc Ottawa Ont $380,190, Department of Energy, Mines and Resources Ottawa Ont $96,264, DPA Group Vancouver BC $112,582, DSS Ottawa Ont $211,880, Dugas Equipment Ltd Caraquet NB $92,361, Evans Yetman and Endal Associates Ltd Dartmouth NS $58,746, Fundy Isles Marine Enterprises Ltd St Andrews NB $55,470, Glover Business Communications Ltd Vancouver BC $267,494, Gough Communications Ltd Ottawa Ont $51,480, R Hache Ottawa Ont $117,000, Hardy Associates St John's Nfld $54,996, Howard Paish & Associates Coquitlam BC $193,521, Huntsman Marine Lab St Andrews NB $51,000, Imata Systems Ottawa Ont $60,035, Impacts Management Incorp Ottawa Ont $70,795, Infomart Ottawa Ont $94,650, Labbé Marine Inc Gaspe Que $75,944, Les Entreprises Normand Juneau Inc Quebec Que $449,751, LGL Ltd Sidney BC $66,028, LGL Ltd St John's Nfld $93,146, Limnotek Research and Development Inc Vancouver BC $96,164, HR McNairnay Salmon Arm BC $54,172, Maritime Resource Management Services Amherst NS $306,437, New Options Consulting Corp Victoria BC $72,536, Newlantic Group St John's Nfld $106,239, Nortak Software Ottawa Ont $61,723, BJT O'Hagan Burlington Ont $59,452, Ocean Ltd St John's Nfld $75,256, Optech Inc Downsview Ont $130,000, A Orlic & Associates Ltd Halifax NS $76,135, Pacific Coast Bio Resources Ltd Victoria BC $54,713, Ryane Consulting Inc Vancouver BC $54,873, Ronald's Federated Ltd Ottawa Ont $86,005, Seal Research Canada Ltd Sidney BC $74,973, Seimac Newfoundland Ltd St John's Nfld $70,748, Sheltner Development & Management Company St Catharines Ont $85,444, Taramun Ltd Nepean Ont $79,750, Terra Surveys Ltd Sidney BC $100,000, The Longwoods Research Group Ltd Toronto Ont $372,771, The New Lantic Group St John's Nfld $60,115, Université de Moncton Moncton NB $101,544, University of British Columbia Vancouver BC $132,074.

Other services $35,158,151—AC Drillers Limited Keremeos BC $78,568, Associated Freezers Ltd St John's Nfld $81,086, Atlantic Air Survey Ltd Dartmouth NS $83,314, Atlantic Oceanics Co Ltd Dartmouth NS $53,411, B & L Cold Storage Ltd St John's Nfld $120,184, BCIT Burnaby BC $111,080, D Bailey Personnel Ltd Vancouver BC $141,111, Barbara Personnel Services Ottawa Ont $165,987, LA Beaubien & Associates Halifax NS $153,570, Bella Coola Biological Services Ltd Bella Coola BC $169,532, Beothuk Data Systems Ltd St John's Nfld $2,401,061, Bradson Personnel Services Ottawa Ont $142,957, T Bursey Ltd St John's Nfld $142,145, Central Interior Tribal Council Kamloops BC $136,589, Chehalis Indian Band Agassiz BC $196,158, Comshare Ottawa Ont $1,056,554, Conook Enterprises Ltd Bowser BC $67,787, Control Data Canada Ltd Mississauga Ont $51,104, E Couloutis Ottawa Ont $54,700, Cowichan Indian Band Council Duncan BC $241,001, DJ Davies Ltd Burnaby BC $383,406, Devereux Operations Corp Port Alberni BC $80,131, Divesified Ova-Tech Ltd Chilliwack BC $104,423, East-Can Maintenance Ltd Dartmouth NS $126,652, Entech Environmental Consultants Ltd Vancouver BC $88,157, Envirocon Ltd Vancouver BC $289,045, Eurocan Pulp & Paper Co Ltd Kitimat BC $87,441, Fort Babine Enterprises Ltd Smithers BC $60,853, Harpers Marking Company Chilliwack BC $66,274, Heiltsuk Indian Band Waglisla BC $190,300, G Kapahi Vancouver BC $50,675, Kenny Aquaculture Ltd Port Alberni BC $54,162, Kenting Earth Sciences Ltd Ottawa Ont $72,933, Kincolith Indian Band Kincolith BC $135,494, Kispiox Indian Band Hazelton BC $222,630, Kitasoo Indian Band Klemtu BC $75,992, C Lam Nanaimo BC $50,175, J Lettic Ladysmith BC $110,039, Lighthouse Country Business Association Qualicum Beach BC $56,430, Maritime Scientific Services Berwick NS $90,529, Marshall Macklin Monaghan Ltd Don Mills Ont $50,053, Masset Indian Band Masset BC $211,620, PH MacKenize Dartmouth NS $109,017, Nanaimo Community Employment Nanaimo BC $250,530, Necoslie Indian Band Fort St James BC $95,573, Nimpkish Indian Band Alert Bay BC $255,773, Norrell Temporary Services of Canada Inc Vancouver BC $84,089, North Thompson Indian Band Barriere BC $130,461, North Vancouver Island Salmonid Enhancement Association Port Hardy BC $174,143, Nuu Chah Nulth Tribal Council Port Alberni BC $79,461, Office Assistance Vancouver BC $400,373, Office Overload Moncton NB $75,576, Oxford Building Cleaners Winnipeg Man $115,476, P&M Personnel Services Maple Ridge BC $67,654, Paragon Services Lower Sackville NS $53,095, R Paterson Burlington Ont $104,458, Port Alberni Community Development Society Port Alberni BC $58,500, Powell River Salmon Society Powell River BC $155,430, Public Works Canada Halifax NS $97,050, Qualicum Indian Band Qualicum Beach BC $149,965, Quantum Personnel Services Ottawa Ont $127,998, S Robichaud Tahsis BC $51,117, W J Roche & Sons St John's Nfld $66,078, Rotary Club-Campbell River Campbell River BC $56,232, Royal Bank Vancouver BC $51,652, San Juan Salmon Enhancement Committee Port Renfrew BC $81,369, Sea Spring Salmon Farm Limited Chemainus BC $110,010, Sechelt Indian Band Sechelt BC

FISHERIES AND OCEANS—*Concluded*

$133,709, Sliammon Indian Band Powell River BC $192,549, Statistics Canada Ottawa Ont $90,300, Supreme Building Maintenance Vancouver BC $61,587, Temporarily Yours Vancouver BC $152,408, Terra Surveys Ltd Ottawa Ont $1,172,352, Terra Surveys Sidney BC $92,532, Terrace Kitsumkalum Salmon Enhancement Society Terrace BC $189,358, Terrtec Marine Service Ltd Ladysmith BC $51,482, Thornton Creek Enhancement Society Ucluelet BC $135,240, Underwood McLellan Ltd Burnaby BC $241,442, Universal Systems Fredericton NB $112,888, Université de Moncton Moncton NB $67,527, Victor Temporary Services Ottawa Ont $127,705, West Coast Fishculture Ltd Nanaimo BC $132,476, Wycove Systems Ltd Whynacht's Point Tantallon NS $57,844, P Wanamaker Campbell River BC $54,228.

GOVERNOR GENERAL $385,902

Training and educational services—Public servants $5,866

Other professional services $80,501

Other services $299,535

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $68,585,280

Department $68,585,280

ADMINISTRATION PROGRAM $7,774,237

Accounting services $1,889,741—Coopers & Lybrand Ottawa Ont $74,531, Arthur Anderson & Co Ottawa Ont $147,294, Deloitte Haskins & Sells Ottawa Ont $64,949, EAC Amy & Co Ottawa Ont $154,155, Ernst & Whinney Ottawa Ont $193,434, Government of Canada—Supply and Services Hull Que $617,679, Horwood Young & Wittshire Ottawa Ont $102,430, Microtime Inc Ottawa Ont $62,795, Price Waterhouse Associates Vancouver BC $103,351, Peat Marwick Mitchell & Co Ottawa Ont $66,699, Ward Mallette Ottawa Ont $59,639, Touche Ross & Co Ottawa Ont $63,441.

Engineering services (including research) $135,074

Legal services $767

Protection services $37,410

Scientific services (including research) $32,451

Training and educational services—Non-public servants $24,137

Training and educational services—Public servants $211,499—Government of Canada—Public Service Commission Ottawa Ont $80,932.

Other professional services $3,816,418—Borden & Elliot Toronto Ont $53,065, Bluff Point Management Co Desoronto Ont $75,860, Compugraphic Toronto Ont $89,748, DPA Consulting Ottawa Ont $181,891, Ekos Resources Association Ottawa Ont $451,256, Four Arrows Ottawa Ont $54,843, Government of Canada—Supply and Services Hull Que $179,675, Hutchins & Soroka Montreal Que $80,317, Johnston & Buchan Ottawa Ont $68,698, MacDermid & Co Saskatoon Sask $58,744, Niva Writing Services Ottawa Ont $89,380, Sharon Professional Services Ottawa Ont $90,564.

Other services $1,626,740—Barbara Personnel Ottawa Ont $54,789, Bradson Personnel Ottawa Ont $57,712, Canadian Government Photo Centre Ottawa Ont $97,279, Datacrown Willowdale Ont $126,245, Government of Canada— Supply and Services Hull Que $220,354, L'Industrielle-Services Techniques Montreal Que $105,573, MacDonald & Brisson Ottawa Ont $51,260, National Film Board Montreal Que $71,625, Utlas Incorporated Toronto Ont $66,019, Victor Temporary Service Ottawa Ont $54,316.

INDIAN AND INUIT AFFAIRS PROGRAM $49,051,790

Accounting services $137,446

Engineering services (including research) $9,873,908—Associated Engineering (BC) Ltd Burnaby BC $62,826, BC Hydro and Power Authority Vancouver BC $71,700, Cangeo Ltd Oil Springs Ont $62,780, Chatwin Engineering Nanaimo BC $66,389, Delcan Deleuw Cather Can Toronto Ont $72,488, MM Dillon Ltd Toronto Ont $94,667, Equipement WACO INC Pont-Cartier Que $96,097, Gilbert Construction 1981 Ltd Toronto Ont $80,139, Government of Canada—Energy, Mines and Resources Ottawa Ont $1,411,034, Public Works Canada Ottawa Ont $2,370,991, Jay Dee Drilling Services Langley BC $63,228, Kerr Wood Liedal Ltd North Vancouver BC $90,554, Legal Surveys Division Regina Sask $59,502, Marshall Macklin Monaghan Toronto Ont $127,436, Nels Ostero Ltd Taylor BC $159,050, NESCO Consulting Ltd Edmonton Alta $51,032, Number Ten Architectural Group Winnipeg Man 154,340 Quadro Engineering Consultants Saskatoon Sask $51,874, Southern Engineering Consultants Ltd Calgary Alta $55,089 Stanley Associated Engineering Ltd Saskatoon Sask $53,293, The Corporation of the District of Central Saanich Saanichton BC $267,375, Urban Systems Ltd Kamloops BC $125,327, Underwood McLellan Ltd Burnaby BC $144,862 WM R Walker Engineering Inc Toronto Ont $69,474, WL Wardrop & Associates Winnipeg Man $96,295.

Health and welfare services $16,775,263—Acropolis Manor Prince Rupert BC $116,848, Ashern Personal Care Home Ashern Man $101,241, Braemore Home Sydney NS $98,523, Centre de services sociaux Richelieu Longueuil Que $83,811, Ebb & Flow Band Store Ebb & Flow Man $78,417, Extendicare (Alberta) Ltd Edmonton Alta $166,512, Hudson's Bay Co Winnipeg Man $8,766,652, Halifax County Rehabilitation Centre Dartmouth NS $83,452, Island Lake Trading Co St Theresa Point Man $69,366, Le Centre Garry Taylor Beaconsfield Que $101,885, Leonard Paul Fuels Eskasoni NS $187,352, McGillivary Care Home The Pas Man $903,964, Mishetone Trading Co Poplar River Man $91,105, Mountain View Lodge Lillooet BC $53,409, Nova Scotia Power Corporation Halifax NS $154,012, Peguis Senior Centre Hodgson Man $151,846, Pereuxs Ltd Fort Alexander Man $54,742, Pinecrest Kenora Ont $90,349, Province of Manitoba Winnipeg Man $59,496, Simon Fraser Hospital Prince George BC $59,399, Tache Nursing Centre Winnipeg Man $89,278, Terrace View Lodge Terrace BC $53,598, Westfair Foods Ltd Winnipeg Man $93,583, Rainycrest Dist Home for Aged Fort Frances Ont $199,226, The Bay Northern Stores Division Edmonton Alta $87,218.

Legal services $381,098—Taylor Brazzel McCaffrey Winnipeg Man $61,123.

Protection services $3,879,399—Royal Canadian Mounted Police Ottawa Ont $3,474,319, Sask Parks and Renewable Resources Regina Sask $128,064, Treasurer of Ontario Toronto Ont $161,352.

Scientific services (including research) $68,508

Training and educational services—Non-public servants $4,151,250—Alberta School for the Deaf Edmonton Alta $67,934, Assumption School Powell River BC $52,641, Confederation College Thunder Bay Ont $59,768, Crownpaper Saskatoon Sask $63,509, Drumheller Valley School Division No 62 Drumheller Alta $126,616, Fanshawe College London Ont $57,102, Lakehead University Lakehead Ont $75,361, Letbridge Community College Lethbridge Alta $58,228, St Joseph's School CPSVD Chemainus BC $111,647, The Univeristy of Calgary Calgary Alta $132,205, The University of Lethbridge Lethbridge Alta $76,034.

Training and eductional services—Public servants $724,972—Public Service Commission Ottawa Ont $216,681.

Other professional services $5,418,644—Bailey & Rose Ottawa Ont $51,713, Canadian Executive Services Overseas Toronto Ont $514,971, CMHC Technical Services Vancouver BC $116,322, Cognos Incorporated Ottawa Ont $70,128, Commission scolaire

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

Kativik Dorval Que $51,194, Ekos Research Ottawa Ont $145,000, Government of Canada—Supplies and Services Hull Que $108,642, Government of the Northwest Territories Yellowknife NWT $73,687, Hartt & Page Ltd Ottawa Ont $61,623, Iota Consulting Ottawa Ont $192,502, Lemmex & Associates Ltd Ottawa Ont $73,212, Leonard Ward Fraser Lake BC $57,523, Price Waterhouse Vancouver BC $61,155, Province of Manitoba Winnipeg Man $240,793, Service administratif canadien outre-mer Toronto Ont $168,965, Sharon Professional Services Ottawa Ont $116,627, Synerlogic Ottawa Ont $191,023, Wordsnorth Communications Services Winnipeg Man $63,007.

Other services $7,641,302—Barbara Personnel Ottawa Ont $57,263, Best Cleaners and Contractors Vancouver BC $86,300, Canada Systems Group Ltd Ottawa Ont $59,176, Canadian Executive Services Overseas Toronto Ont $329,082, Canadian Government Photo Centre Ottawa Ont $83,603, Currie B Edmonton Alta $50,414, Datacrown Inc Willowdale Ont $1,815,493, Epscan Consultants Ltd Mississauga Ont $81,000, Government of Canada—Supply and Services Hull Que $187,224, Hewlett Packard Montreal Que $74,400, L'Industrielle-Services Techniques Montreal Que $1,307,588, National Film Board Montreal Que $155,009, Wang Canada Ltd Don Mills Ont $58,577.

NORTHERN AFFAIRS PROGRAM $11,752,141

Accounting services $567,155—Government of Canada—Energy, Mines and Resources Ottawa Ont $567,155.

Engineering services (including research) $739,299—Government of Canada—Public Works Ottawa Ont $122,461, Environment Canada Ottawa Ont $354,151.

Health and welfare services $6,586

Legal services $42,870

Protection services $306

Scientific services (including research) $1,371,582—Government of Canada—Environment Canada Ottawa Ont $858,558, LGL Ltd Ottawa Ont $52,030 McMaster University Hamilton Ont $58,705.

Training and educational services—Non-public servants $964,538

Training and educational services—Public servants $278,458—Public Service Commission Ottawa Ont $61,770.

Other professional services $4,890,369—Beaudrill Ltd Calgary Alta $125,000, Beaufort Mackenzie Calgary Alta $75,000, Beutel Goodman Co Ltd Toronto Ont $221,500, Canarctic Shipping Co Ottawa Ont $55,000, Ken Cannon Ottawa Ont $79,848, Dendron Resources Ltd Ottawa Ont $81,900, Dobrocky Seatech Sidney BC $63,775, Environmental Sciences Ltd Vancouver BC $188,171, Government of Canada—Energy, Mines and Resources Ottawa Ont $481,029, External Affairs Ottawa Ont $50,000, Fisheries and Oceans Ottawa Ont $91,092, Hardy Associates Calgary Alta $83,890, LGL Associates Ltd Ottawa Ont $158,845, Northern Pipeline Agency Calgary Alta $209,421, M J O'Connor Calgary Alta $507,082, Keith Philpath Consulting Ltd Thornhill Ont $105,000, Syncrude Fort McMurray Alta $65,744.

Other services $2,890,978—Boatel Remote Site Feeding Ltd Richmond BC $100,986, Canadian Government Photo Centre Ottawa Ont $160,228, Canadian Marconi Company Montreal Que $107,270, Datacrown Willowdale Ont $149,839 Government of Canada—Energy, Mines and Resources Ottawa Ont $55,546, Supply and Services Hull Que $145,395, Fitz Smith Native Development Corporation Ltd Fort Smith NWT $188,657, Kusawa Contracting Ltd Vancouver BC $190,712, L'Industrielle-Services Techniques Montreal Que $128,290, Nishi Khon Forest Services Ltd Rae NWT $347,375, Nogha Enterprises Ltd Fort Simpson NWT $53,320, Smitty's Secretarial Services Yellowknife NWT $102,436, Travers Food Service Ltd Edmonton Alta $68,689.

NORTHERN AFFAIRS PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND $7,112

Training and educational services—Public servants $908

Other professional services $2,791

Other services $3,413

JUSTICE $14,585,804

Department $8,754,871

ADMINISTRATION OF JUSTICE PROGRAM $8,754,871

Accounting services $172,350

Computer services $109,193

Health and welfare services $7,624

Legal services $1,473,030—Pierre Genest (Cassels & Brock) Toronto Ont $52,086, Langlois Trudeau Tourigney Montreal Que $79,173, McCaffrey & Company Calgary Alta $126,696.

Protection services $314,198—Canadian Corps of Commissionaires Ottawa Ont $312,545.

Training and educational services—Public servants $279,579

Other professional services $3,212,293—Canadian Law Information Council Ottawa Ont $576,505, Comshare Ottawa Ont $54,923, Hushian Patterson and Milligan Co Ottawa Ont $53,400, Nunavut Communications Inc Ottawa Ont $76,186, Peat Marwick and Partners Ottawa Ont $128,650, PJ and PL Brantingham Ottawa Ont $157,893, QL Systems Kingston Ont $202,444, Special Committee of Pornography & Prostitution c/o Paul Fraser Vancouver BC $439,450.

Other services $3,186,604—Barreau du Quebec Montreal Que $81,064, DSS (Supply) Service charges Ottawa Ont $235,476, Fortier Y Montreal Que $62,238, Gulf of Maine Adjudication Ottawa Ont $735,999, Law Society of Upper Canada Toronto Ont $116,101.

Canadian Human Rights Commission $1,078,281

Legal services $105,682—Scott and Aylen Ottawa Ont $73,665.

Protection services $1,050

Training and educational services—Public servants $24,635

Other professional services $759,615—Ducros Meilleur Roy and Associates Ltd Ottawa Ont $59,771.

Other services $187,299

Commissioner for Federal Judicial Affairs $763,482

Training and educational services—Public servants $522,126—Gérard Caron School of Languages Ottawa Ont $179,103, Public Service Commission Ottawa Ont $130,541.

Other professional services $75,084

Other services $166,272

Federal Court of Canada $629,745

Protection services $214,466—Canadian Corps of Commissionaires Ottawa Ont $173,396.

Training and educational services—Public servants $12,579

Other professional services $47,366

JUSTICE—*Concluded*

Other services $355,334

Law Reform Commission of Canada $2,119,323

Accounting services $4,408

Training educational services—Public servants $27,192

Other professional services $1,679,318—Bouchard et Assoc Ottawa Ont $56,033, Clifford Gray Associates Ottawa Ont $82,503, Patrick Fitzgerald Consultants Ltd Ottawa Ont $62,995, François Handfield Hull Que $68,395, Edward W Keyserlingk Ottawa Ont $60,525, Harold J Levy Toronto Ont $55,000, Winston McCalla Nepean Ont $64,430.

Other services $408,405—Victor Temporary Ottawa Ont $136,005.

Offices of the Information and Privacy Commissioners of Canada $232,313

Legal services $2,416

Protection services $1,350

Training and educational services—Public servants $14,212

Other professional services $163,688

Other services $50,647

Supreme Court of Canada $582,533

Accounting services $11,712

Computer services $7,500

Engineering services (including research) $3,928

Health and welfare services $49

Legal services $340,004

Protection services $118,310—Canadian Corps of Commissionaires Ottawa Ont $118,310.

Training and educational services—Public servants $4,230

Other professional services $18,642

Other services $78,158

Tax Court of Canada $425,256

Protection services $46,232

Training and educational services—Public servants $2,050

Other professional services $77,764

Other services $299,210—Allwest Reporting Ltd Vancouver BC $80,522, MacKay Morin Maynard & Associés Montreal Que $111,839, Nethercut & Company Ltd Toronto Ont $86,142.

LABOUR $11,801,975

Department $10,894,992

Accounting services $146,573—Department of Supply and Services Ottawa Ont $137,628.

Engineering services (including research) $934,730—Governments of: NB $53,275, Nfld $74,000, NWT $93,000, The Boiler Inspection and Insurance Co of Canada Toronto Ont $105,809, Irving Methe Caron and Associates Ottawa Ont $166,812, Thermitech Inspection Inc Montreal Que $148,960.

Health and welfare services $34,623

Legal services $41,036

Protection services $123,188—Department of Public Works Ottawa Ont $123,087.

Training and educational services—Public servants $300,587—Public Service Commission of Canada Ottawa Ont $93,150.

Other professional services $1,377,424—Canadian Labour Congress Ottawa Ont $92,600, Hushion Patterson Milligan Ottawa Ont $88,000, Statistics Canada Ottawa Ont $82,346, Treasury Board Ottawa Ont $72,161, Waldie Brennan and Associates Kingston Ont $108,214.

Other services $7,936,831—Canada Systems Group Ottawa Ont $375,678, Comshare Rexdale Ont $66,197, Department of Supply and Services Ottawa Ont $123,771, Worker's Compensation Boards of: Alta $534,643, BC $1,409,284, Man $258,937, NB $135,345, Nfld $64,585, NS $1,517,549, Ont $1,971,388, Que $731,979, Sask $290,290.

Canada Labour Relations Board $413,959

Computer services $89,087—Cognos Inc Ottawa Ont $80,000.

Legal services $168,603—Robert Dansereau Barré Marchessault et Lauzon Montreal Que $51,327.

Training and educational services—Public servants $17,872

Other services $138,397—International Simultaneous Translation Service Montreal Que $53,997.

Canadian Centre for Occupational Health and Safety $493,024

Computer services $1,450

Legal services $2,574

Protection services $27,582

Training and educational services—Non-public servants $1,925

Training and educational services—Public servants $30,348

Other professional services $160,042

Other services $269,103—Pantano Decorators & Contractors Hamilton Ont $107,986.

NATIONAL DEFENCE $335,632,416

Department $335,632,416

DEFENCE SERVICES PROGRAM $335,632,416

Accounting services $43,149

Computer services $3,306,856—ACS Info System Ottawa Ont $71,505, Bailey and Rose Ltd Ottawa Ont $96,221, Cognos Services Inc Ottawa Ont $161,219, DIGI Plus Verdun Que $98,150, Federal Systems of Canada Ottawa Ont $183,570, Honeywell Ltd Scarborough Ont $75,033, Litton Systems (Canada) Ltd Rexdale Ont $228,285.

Engineering services (including research) $37,929,580—Adga Systems International Ltd Ottawa Ont $1,608,330, Aircom Consultant Winnipeg Man $140,911, A J Diamond and Partners Toronto Ont $142,497, Allen and Sherriff Architects Richmond Hill Ont $132,477, AMTEK Management Inc Ottawa Ont $50,857, Architects Four Ltd Moncton NB $159,653, Associated Engineering Alberta Ltd Calgary Alta $78,884, Bell Canada International Don Mills Ont $91,072, Black & McDonald Ltd Ottawa Ont $1,663,924, Bombardier Inc Drummondville Que $86,871, Bundeskasse Bei D Germany $219,698, Burroughs Canada Ottawa Ont

NATIONAL DEFENCE—*Continued*

$257,439, Burrys Marine Division Glovertown Nfld $72,979, CAE Electronics Ltd Montreal Que $163,618, Canadian General Electric Toronto Ont $335,704, CBCL Ltd Halifax NS $96,500, Consultec Canada Ltd Vancouver BC $84,183, Core Design Group Halifax NS $92,809, Datastream Ottawa Ont $115,274, W R Davis Engineering Ltd Ottawa Ont $667,106, Defence Construction (1951) Ltd Ottawa Ont $170,625, Deltacom Inc Winnipeg Man $125,668, Design Collaborative Ltd Halifax NS $53,300, DEW Engineering and Development Ottawa Ont $766,529, Diemaco Inc Kitchener Ont $590,754, DMR and Associates Saint John NB $187,534, Dumaresq and Byrne Ltd Halifax NS $67,053, Eyretechnics Ltd Ottawa Ont $2,461,279, Federal Reserve Bank of New York New York NY USA $109,178, Fenco MacLaren Shawinigan Engineering Inc Calgary Alta $50,323, FLEETWAY Engineering Service Ottawa Ont $185,681, Fodor Engineering Ltd Toronto Ont $95,541, Fullerton Sherwood Engineering Ltd Mississauga Ont $54,675, Gastops Ltd Ottawa Ont $187,117, General Motors Oshawa Ont $85,208, Giffels Associates Ltd Ottawa Ont $94,946, Globus Tool and Die Co Ltd Ottawa Ont $84,112, Harris Corporation Government Support Systems Division Syossat NY USA $102,002, Hardy Associates (1978) Ltd Dartmouth NS $58,108, Hawker Siddeley Canada Ltd Toronto Ont $78,518, Honeywell Inc Scarborough Ont $400,600, Hovey and Associates Ltd Ottawa Ont $977,239, Hughes Aircraft Long Beach Calif USA $118,292, Ian Martin and Associates Toronto Ont $67,074, J Philip Vaughan and Associates Halifax NS $93,530, Kerr Priestman Keena and Associates Ltd Victoria BC $72,940, Leigh Instruments Ltd Ottawa Ont $110,457, Litton Systems (Canada) Rexdale Ont $403,986, LMBDS Sidam Inc Jonquiere Que $389,726, W Loates and Associates Ottawa Ont $88,703, Lockheed Aircraft Calif USA $1,605,730, Mann Testing Laboratories Ltd Rexdale Ont $71,447, Marshall Goldsworthy Associates Victoria BC $56,643, Maurice Gravel Architect Chicoutimi Que $74,083, Morris and Richard Halifax NS $115,303, McDonnell Douglas Aircraft St Louis Mo USA $675,801, MKR Associates Inc Saugus Calif USA $149,570, Noble Lambody Greer Galloway Belleville Ont $58,904, NSCO Trust Acct American Security Bank Washington DC USA $149,340, Ogilvie and Hogg Architects Ottawa Ont $70,936, Pacer Labs Ltd Ottawa Ont $120,451, Peacock Inc Montreal Que $3,279,837, Pratt and Whitney Aircraft of Canada Ltd Longueuil Que $126,904, The Professional Development Institute Ottawa Ont $97,271, Government of Canada—Public Works Canada Ottawa Ont $115,309, Rediffusion Dartmouth NS $460,553, Reid Crowther and Partners Ltd Edmonton Alta $52,290, Rolf Jensen and Associates Ltd Ottawa Ont $102,589, Schoeler and Heat Ottawa Ont $149,026, Sharon Professional Services Ottawa Ont $197,846, Software Kinetico Ltd Nepean Ont $154,488, Solar Turbines Canada Ltd Edmonton Alta $151,661, Sperry Computer System Winnipeg Man $245,728, Stanley Associates Engineering Ltd Edmonton Alta $61,231, Systemhouse Ltd Ottawa Ont $255,432, Technican International Ltd St-Laurent Que $105,428, TES Engineering Research Ltd Ottawa Ont $579,446, Texas Instrument Inc Dallas Texas USA $121,052, Thompson Berwick Pratt and Partners Vancouver BC $99,457, Thorne Stevenson and Kellogg Halifax NS $108,800, Triton Engineering Ltd Halifax NS $156,807, Tudor and Walters Architects Vancouver BC $107,275, Underwood McLellan Vancouver BC $217,076, Versatile Vickers Inc Montreal Que $3,353,659, Victrix Ltd Guelph Ont $68,971, W L Wardrop and Associates Ltd Edmonton Alta $75,300, Whitman Benn and Associates Halifax NS $204,108, Willis Cunliffe Tait-Dalcan Victoria BC $378,973.

Health and welfare services $20,550,956—F J Bethel Ottawa Ont $70,200, W R Coleman Ottawa Ont $64,225, W A Curtis Ottawa Ont $53,967, Dumanic Enr Quebec Que $100,719, Everett Chalmers Fredericton NB $143,234, Health Science Center Winnipeg Man $163,505, Hospital of: Calgary Calgary Alta $52,167, Chilliwack Chilliwack BC $58,014, Foothills Calgary Alta $119,637, Grace General Winnipeg Man $67,933, Grace Maternity Halifax NS $60,109, Kingston General Kingston Ont $132,710, Metro Calgary and Rural General Calgary Alta $147,208, Metro Edmonton Edmonton Alta $87,727, Oromocto Public Oromocto NB $322,207, Ottawa Civic Ottawa Ont $270,350, Ottawa General Ottawa Ont $245,157, Royal Alexandra Edmonton Alta $200,320, Royal Jubilee Victoria BC $117,284, Royal Ottawa Ottawa Ont $58,847, Royal Victoria Barrie Ont $69,421, Shaughnessy Vancouver BC $51,697, Sunnybrook Toronto Ont $79,058, University of Alberta Edmonton Alta $145,446, Vancouver General Vancouver BC $82,621, Victoria General Halifax NS $141,783, Victoria General Victoria BC $409,720, John Jefferson Fredericton NB $115,770, O T Portener Ottawa Ont $87,797.

Legal services $283,141

Protection services $25,617,246—Canadian Corps of Commissionaires Ottawa Ont $25,617,246.

Scientific services (including research) $2,660,823—Adga System International Ltd Ottawa Ont $53,756, Hitech Canada Ltd Ottawa Ont $125,197, I P Sharp & Associates Ltd Ottawa Ont $62,568, Miller Communication Systems Ltd Kanata Ont $161,486, Government of Canada—National Film Board Ottawa Ont $50,100, Prior Data Science Ltd Ottawa Ont $477,650, Roy Ball Associates Ottawa Ont $271,503, Software Kinetics Ltd Nepean Ont $118,600, S & S Software Ottawa Ont $124,672, Systemhouse Ltd Ottawa Ont $51,662, W E Thorp & Associates Ltd Ottawa Ont $299,667, L V Ursel and Associates Ottawa Ont $73,796.

Training and educational services—Non-public servants $59,155,525—Agassiz School Division Beausejour Man $109,253, Annapolis District School Board Annapolis Royal NS $80,006, Assiniboine South School Board Assiniboine Man $133,534, Calgary Board of Education Calgary Alta $1,499,103, Calgary Catholic School Board Calgary Alta $107,952, Cape Breton District School Board Sydney NS $67,332, Carleton Board of Education Ottawa Ont $2,081,488, Carleton Roman Catholic Separate School Board Ottawa Ont $75,709, City of Dartmouth Dartmouth NS $320,950, Colchester East Hants Amalgamated School Board Truro NS $64,560, Commission Scolaire Lac Megantic Lac Megantic Que $65,336, Commission Scolaire Regionale Ste-Foy Ste-Foy Que $271,484, Dryden Board of Education Dryden Ont $164,437, Edmonton Public School Board Edmonton Alta $686,619, Edmonton Roman Catholic School Board Edmonton Alta $95,078, Frontenac County School Board Kingston Ont $612,074, Government of Canada—Supply and Services Canada Ottawa Ont $282,290, Halifax County School Board Halifax NS $56,991, Halton Board of Education Burlington Ont $132,599, Hastings County Board of Education Belleville Ont $731,326, Hastings Prince Board of Education Belleville Ont $71,946, Kapuskasing Board of Education Kapuskasing Ont $159,971, Kindersley School Board Kindersley Sask $113,417, Kings County District School Board Kentville NS $616,919, Lakehead Board of Education Thunder Bay Ont $84,450, Lakeland Public School Bonnyville Alta $318,411, Lanark County Board of Education Lanark Ont $78,605, Laurentienne School Board Lachute Que $56,052, London and Middlesex County Roman Catholic School Board London Ont $50,826, Metropolitan Separate School Board Toronto Ont $277,510, Nipissing Board of Education North Bay Ont $227,269, Ontario Teachers Insurance Plan Toronto Ont $164,013, Ottawa Board of Education Ottawa Ont $573,812, Ottawa Roman Catholic School Board Ottawa Ont $277,172, Peel County Board of Education Mississauga Ont $51,282, Portage La Prairie School Division Portage La Prairie Man $259,093, Saskatoon School Board Saskatoon Sask $62,086, Sudbury Board of Education Stormont Dundas and Glengarry County School Board Cornwall Ont $58,687, Sudbury Board of Education Sudbury Ont $107,778, Wainwright Roman Catholic Separate School Board Wainwright Alta $51,076, Wainwright School Board Wainwright Alta $108,598, Winnipeg School District #1 Winnipeg Man $563,220.

Training and educational services—Public servants $16,214,877—Carel School of Languages Vanier Ont $93,632, College Ahuntsic Montreal Que $84,710, Digital Equipment of Canada Ltd Kanata

NATIONAL DEFENCE—*Continued*

Ont $197,591, E A C Amy and Sons Ltd Ottawa Ont $302,058, Eyretechnics Ltd Ottawa Ont $275,121, Federal Reserve Bank of New York New York NY USA $2,189,163, Flight Safety International New York NY USA $248,295 James Hickling Training Center Ottawa Ont $205,035, Highland Helicopters Richmond BC $140,284, Lafleur Bosse and Associates Inc Montreal Que $168,936, Lifeskil Corp Cornwallis NS $180,899, Okanagan Helicopter Ltd Vancouver BC $135,520, Pan American World Airline Miami Fla USA $118,918, Government of Canada—Public Service Commission Ottawa Ont $634,886, Public Works Canada Ottawa Ont $88,075, Regents of the University of California Los Angeles Calif USA $56,244, St Lawrence College Cornwall Ont $61,100, Seneca College Seneca Ont $148,378, Standortkasse Germany $50,594, Surfline Engineering Ltd Dartmouth NS $71,216, University of: Carleton Ottawa Ont $78,314, Dalhousie Halifax $138,788, Queen's Kingston Ont $51,445, Technical University of Nova Scotia Halifax NS $219,237, Yourdon Canada Inc New York NY USA $150,523.

Other professional services $35,381,088—Ahearn and Soper Ltd Rexdale Ont $55,393, ANDYNE Computing Kingston Ont $181,023, AOCO Ltd Belleville Ont $143,825, ARRAY Systems Computing Inc Downsview Ont $235,415, Asecor Ltd Manotick Ont $65,895, Atlantic Industrial Research Halifax NS $57,856, Atlantis Flight Woodbridge Ont $120,810, Ballard Technologies Corp North Vancouver BC $189,402, Ballistech Systems Inc St-Bruno Que $199,000, Baron Rubber Ltd St-Jérôme Que $60,686, Barringer Research Ltd Rexdale Ont $229,382, Barrodale Computer Victoria BC $256,551, Biokinetics & Associates Ltd Ottawa Ont Ottawa Ont $58,432, Bio Research Laboratory Ottawa Ont $94,150, Boeing of Canada Ltd Winnipeg Man $373,259, Bombardier Inc Drummondville Que $245,298, Bomem Inc Ste-Foy Que $118,667, Calian Technology Ottawa Ont $67,275, Calmos Systems Inc Kanata Ont $153,742, Canada Systems Group Ottawa Ont $64,163, Canadair Ltd Montreal Que $161,696, Canadian Astronautics Ltd Ottawa Ont $270,337, Canadian Instrumentation and Research Ltd Mississauga Ont $107,460, Canadian Marconi Co Ottawa Ont $85,370, Collins & Moon Ltd Guelph Ont $129,007, Computing Devices Ltd Ottawa Ont $306,754, Control Data Canada Ltd Mississauga Ont $98,781, CTF Systems Inc Port Coquitiam BC $257,699, De Havilland Aircraft Co Downsview Ont $172,506, Engineering Research Associates Thornhill Ont $62,714, Ernst Leitz Canada Ltd Midland Ont $60,811, Eyretechnics Ltd Ottawa Ont $209,788, Farrington Lockwood Co Ltd Ottawa Ont $129,155, General Cybnernetics Research & Development Laboratories Ltd Whiterock BC $57,524, Government of Canada—Environment Canada Ottawa Ont $85,937, Public Works Canada Ottawa Ont $188,729, Supply and Services Canada Ottawa Ont $185,087, Hawker Siddeley Canada Ltd Toronto Ont $113,910, Hermes Electronic Ltd Dartmouth NS $501,747, H G Engineering Ltd Don Mills Ont $54,242, Hickling Partners Inc Ottawa Ont $224,400, Honeywell Ltd Scarborough Ont $58,946, Hymarc Engineering Ltd Ottawa Ont $64,395, Image & Audio Systems Inc Kingston Ont $98,297, Industries Valcartier Inc Valcartier Que $51,822, Intellitech Canada Ltd Ottawa Ont $258,364, Interactive Circuits Systems Ltd Ottawa Ont $98,365, I P Sharp & Associates Ltd Toronto Ont $653,776, Irving Industries Canada Ltd Fort Erie Ont $124,876, Istec Ltd Hamilton Ont $59,586, I T & A Invers Theory and Applications Vancouver BC $58,000, The Longwoods Research Group Ltd Totonro Ont $65,270, Lumonics Research Ltd Kanata Ont $50,376, Martec Ltd Halifax NS $377,318, Miller Communication Systems Ltd Kanata Ont $109,377, Mining Resource Engineering Ltd Kingston Ont $101,722, Moniteq Ltd Toronto Ont $71,388, MPB Technologies Inc Ste-Anne-de-Bellevue Que $465,848, National Research Council Ottawa Ont $79,503, Netherlands Ship Model Basin Wageningen Netherlands $56,703, Nova Scotia Research Foundation Dartmouth NS $86,038, NTT Systems Inc Willowdale Ont $61,635, Offshore System Ltd North Vancouver BC $180,070, Ontario Research Foundation Toronto Ont $172,264, OPTECH Incorporated Downsview Ont $266,224, Optotek Ltd Ottawa Ont $268,955, Peat Marwick and Partners Ottawa Ont $91,627, Photovac Incorp Thornhill Ont $90,162, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que $66,289, Prior Data Science Ottawa Ont $95,180, RCA Inc Ottawa Ont $144,066, Roy Ball & Associates Ottawa Ont $74,936, Scintrex Ltd Concord Ont $73,128, Sea-1 Research Canada Ltd Sydney BC $53,889, S & J Engineering Inc Toronto Ont $59,416, SNC Inc Montreal Que $72,948, Somapro Ltée Montreal Que $86,803, Spar Aerospace Ltd Toronto Ont $564,260, Synerlogic Inc Ottawa Ont $220,196, Technical University of Nova Scotia Halifax NS $93,789, Thompson Foss Inc Ottawa Ont $86,411, Tridex Systems Inc Nepean Ont $128,760, Trimag Consultants Ltd Montreal Que $252,760, Ultra Lasertech Mississauga Ont $92,295, University of: Alberta Edmonton Alta $274,627, British Columbia Vancouver BC $82,958, Carleton Ottawa Ont $96,130, Concordia Montreal Que $97,568, Laval Montreal Que $220,788, McGill Montreal Que $408,925, McMaster Hamilton Ont $212,887, Manitoba Winnipeg Man $108,857, Ottawa Ottawa Ont $335,318, Queen's Kingston Ont $151,170, Sherbrooke Sherbrooke Que $57,654, Toronto Toronto Ont $661,949, Victoria Victoria BC $138,623, Waterloo Waterloo Ont $397,293, York Downsview Ont $234,843, VARIAN Canada Inc Georgetown Ont $100,990.

Other services $134,489,175—Adga Systems International Ltd Ottawa Ont $92,901, Air Cadet League Ottawa Ont $393,853, Allied Disposal Ltd Fort Saskatchewan Alta $61,385, Allied Maintenance Scarborough Ont $772,458, Alphatext Ltd Ottawa Ont $233,971, APS Food Management Victoria BC $207,675, Astral Bellevue Classics Toronto Ont $227,412, Robert Auclair Ancienne Laurette Que $179,799, Bagnells Launderers Halifax NS $109,779, Bale Holliday Waste Disposal North Bay Ont $74,993, Carl Bardusch Germany $152,306, Beaver Foods Ltd London Ont $316,871, Bee Clean Co of Canada Medicine Hat Alta $173,868, Best Cleaners & Contractors Vancouver BC $189,259, Boatel Remote Site Feeding Ltd Vancouver BC $293,970, Bob Charette Trucking Petawawa Ont $119,237, Boisvert Disposal Ltd Grand Centre Alta $140,083, Bradson Personnel Ottawa Ont $86,267, Bridgewater Laundry & Dry Cleaners Bridgewater NS $75,308, Browning-Ferris Industries Dartmouth NS $459,786, Buanderie Arvida Ltee Arvida Que $159,485, Calgary Waste Removal Ltd Calgary Alta $75,850, Cal Van Canus Catering Ltd Vancouver BC $511,835, Canada Systems Group Ltd Ottawa Ont $347,439, Canadian Broadcasting Corp Ottawa Ont $397,854, Canadian Commercial Corporation Ottawa Ont $64,132, Canadian Forces Central Fund Ottawa Ont $77,060, Canebsco Subscription Services Ltd Toronto Ont $54,824, Chermont Holdings Princeton BC $70,390, Clean Die Raumpl Germany $135,808, Commercial Towel and Linen Supply Co Victoria BC $172,226, Control Data Canada Ltd Mississauga Ont $279,209, Criterion Pictures Corp Ltd Halifax NS $124,246, Crystal Building Services Etobicoke Ont $121,212, Dalmar Foods Ltd Toronto Ont $273,887, Datacrown Inc Willowdale Ont $186,006, Digital Equipment of Canada Ltd Kanata Ont $97,923, Domaine de la Jeunesse Inc Arvida Que $290,453, Domus Software Ottawa Ont $133,287, Mike Dunphy Douglas Man $53,966, Fabric Care Cleaners and Associates Ltd Edmonton Alta $124,649, Fairbairn Executive Services Ltd Ottawa Ont $65,498, Federal Reserve Bank of New York New York NY USA $380,169, Federal Systems of Canada Ottawa Ont $183,570, Gemini Production Edmonton Alta $55,500, Glacier Catering & Bar Service Victoria BC $447,330, Government of Canada—Canada Mortgage and Housing Corporation Ottawa Ont $258,679, Energy, Mines and Resources Ottawa Ont $51,028, Environment Canada Ottawa Ont $6,545,000, Groom & Able Building Maintenance Aldergrove BC $62,006, Harrington Temporary Services Ottawa Ont $51,586, Hugo Greber Mit Germany $95,515, Indigo Software Ltd Ottawa Ont $53,200, Information Service Division Toronto Ont $62,951, International Tele Film Enterprises Toronto Ont $55,795, I P Sharp & Associates Toronto Ont $96,999, Jean-Pierre Guay Transport Ste Blaise Que $56,013, Jet Janitor Service Ltd Stephenville Nfld $624,000, J M Rouleau Inc Quebec Que $337,038, Keltone Cleaners Chilliwack

NATIONAL DEFENCE—*Concluded*

BC $88,264, Kitchener Dairie Kitchener Ont $152,061, Lacey Garbage Disposal Courtenay BC $78,995, Lahrer Mull Germany $226,968, Laidlaw Waste System Ltd Kitchener Ont Edmonton Alta Winnipeg Man $169,579, Landratsamt Ort Germany $102,788, Les Entreprises Gerard Bond Inc Beauport Que $56,628, Manitoba Data Services Winnipeg Man $99,163, Manpower Personnel Services Ottawa Ont $77,808, Maritime Computer Ltd Halifax NS $270,870, Maritime Sanitation Services Ltd Fredericton NB $153,632, Mdm Precision Ste Catherine Que $58,748, Mittelbadisch Germany $301,745, Modern Cleaners & Launderers Ltd Toronto Ont $65,733, Moonlight Building Maintenance Ltd Richmond BC $183,709, McLellan Disposal Service Ltd Mount Forest Ont $102,857, MacCormack Camp Catering Vancouver BC $405,922, National Film Board of Canada Montreal Que $575,973, New System Holdings Ltd St John NB $82,013, Garnet Palmer Kingston NS $70,840, Paramount Film Service Ltd Toronto Ont $113,719, Parisian Laundry Saskatoon Sask $78,372, Parsons Cleaners Belleville Ont $95,171, Pembroke Dry Cleaners Pembroke Ont $63,228, Pembroke Sanitation Pembroke Ont $119,338, Personnel Adhoc Inc Sillery Que $64,567, Perth Brandon Ltd Brandon Man $77,215, Perth Whitehall Ltd Winnipeg Man $93,921, Pollack Personnel Ltd Ottawa Ont $84,622, Provision of Facilities at Gatwick and Prestwick $213,330, Government of Canada—Public Works Canada Ottawa Ont $1,046,908, Supply and Services Canada Ottawa Ont $55,864,595, Queloz & Associates Inc Quebec Que $76,050, Quinte Sanitation Services Ltd Belleville Ont $161,228, Ray St Germain Production Winnipeg Man $66,900, Royal Canadian Flying Club Ottawa Ont $198,465, Sussex Informatics Ottawa Ont $113,651, Technican International Support Services Ottawa Ont $63,682, P Ferland Teinturier Enr Quebec Que $215,854, The 500 Selection Services (Ottawa) Ltd Ottawa Ont $108,416, Tricil Ltd Kingston Ont $128,398, Universal Films Co Willowdale Ont $149,050, Victoria Laundry Victoria BC $72,391, Warner Bros Distribution (Canada) Ltd Toronto Ont $149,448, Wendy's Reliable Ltd Halifax NS $146,004, White Star Laundry Summerside PEI $58,203, Work Wear Corporation of Canada Toronto Ont $112,470, York University Downsview Ont $184,810.

NATIONAL HEALTH AND WELFARE $82,370,872

Department $82,079,920

DEPARTMENTAL ADMINISTRATION PROGRAM $3,519,484

Accounting services $85,154

Computer services $41,562

Legal services $95,246

Protection services $180,015—Canadian Corps of Commissionaires Ottawa Ont $179,342.

Training and educational services—Public servants $204,300—Government of Canada—Public Service Commission Ottawa Ont $124,193.

Other professional services $1,412,810—Currie Coopers and Lybrand Ltd Ottawa Ont $107,682, Government of Canada—Supply and Services/Bureau of Management Consultants Ottawa Ont $139,042.

Other services $1,500,397—Canada Systems Group Ltd Ottawa Ont $441,349, Dataline Inc Toronto Ont $385,109, Government of Canada—Supply and Services Ottawa Ont $114,390.

HEALTH AND SOCIAL SERVICES PROGRAM $4,991,013

Accounting services $1,029,664—Government of Canada—Supply and Services Audit Services Bureau Ottawa Ont $988,695.

Computer services $56,020

Health and welfare services $237

Legal services $374

Protection services $128

Scientific services (including research) $2,418,895—Agnew Peckham and Associates Toronto Ont $64,139, Associated Health Planners Regina Sask $72,942, Canadian Gallup Poll Ltd Toronto Ont $91,000, Government of Canada—Statistics Canada Ottawa Ont $81,200 and Supply and Services Canadian Government Photo Centre Ottawa Ont $152,000, MacLean Hunter Ltd Toronto Ont $93,780, Montreal Lithographic Montreal Que $99,043, Nicholson JP Ottawa Ont $148,083, Toronto Psychiatric Research Foundation Toronto Ont $60,000, Wilson Young and Associates Ottawa Ont $134,801.

Training and educational services—Public servants $101,869

Other professional services $396,993

Other services $986,833—Canada Systems Group Ltd Ottawa Ont $80,444, Government of Canada—National Film Board Ottawa Ont $59,970, Supply and Services/Canadian Government Photo Centre Ottawa Ont $185,591 and Supply and Services Ottawa Ont $335,886, The 500 Selection Services (Ottawa) Ltd Ottawa Ont $67,792.

MEDICAL SERVICES PROGRAM $55,809,677

Accounting services $815,629—Government of Canada—Supply and Services/Audit Services Bureau Ottawa Ont $180,000, Government of the Northwest Territories Yellowknife NWT $489,275, Manitoba Health Organization Winnipeg Man $94,932.

Computer services $396,190—Abatic Consulting Services Ltd Ottawa Ont $75,502, Hartt and Page Ltd Ottawa Ont $146,959, Ourscan Group Inc Ottawa Ont $70,036.

Health and welfare services $45,556,315—G Acaster North Battleford Sask $65,898, Alberta Hospital Association Edmonton Alta $4,632,523, J Alexander Edmonton Alta $104,629, Arctic Exploration Services Inuvik NWT $106,470, Ashern Dental Group Ashern Man $57,899, Associated Radiologists Edmonton Alta $66,198, K Baffoe The Pas Man $56,824, B Bourne St Albert Alta $125,630, J Buyko Ste-Rose-du-Lac Man $59,250, Cameron Dental Clinic Yellowknife NWT $222,069, P Cassidy Lillooet BC $70,253, Centre Richelieu of Social Services Mississauga Ont $84,635, J Cheevers Grande Prairie Alta $101,590, E Church Meadow Lake Sask $182,751, Clark Dental Clinic Inuvik NWT $220,364, C Constabel Williams Lake BC $74,142, J Crane Caledonia Ont $147,870, A Crowley Pemberton BC $56,622, M Crozier Flin Flon Man $111,262, Delta House Inuvik NWT $83,032, R Diamond Winnipeg Man $52,159, Direct Dental Services Inuvik NWT $116,075, B Duncan Ohsweken Ont $93,922, C Farcnik Vancouver BC $70,011, Fort McMurray and District Health Unit Fort McMurray Alta $112,146, Fort Smith Dental Clinic Fort Smith NWT $60,910, G Gasser Prince Albert Sask $54,381, E Gaudet Prince Albert Sask $71,450, B Goldberg Lillooet BC $51,279, A Gootschling Prince Rupert BC $66,274, Government of Canada—Department of Indian and Northern Affairs Saskatoon Sask $116,259, Government of the Northwest Territories Yellowknife NWT $128,982, H Griesbach Fort McLeod Alta $70,861, L Harder North Battleford Sask $87,840, Hay River Dental Clinic Hay River NWT $319,385, Health Education Centre Bella Coola BC $126,144, Health Sciences Centre Winnipeg Man $178,994, High Level General Hospital High Level Alta $75,856, A Hokhold Burns Lake BC $113,867, Hospital for Sick Children Toronto Ont $156,336, HTB Management Services Hay River NWT $231,120, Inuvik Dental Clinic Inuvik NWT $149,527, D Kalra Vancouver BC $72,679, S King Winnipeg Man $126,214, Klondike Dental Clinic Whitehorse YT $117,937, S Konan Manitowaning Ont $60,300, B Kops Fort Frances Ont $68,875, Medical Services Plan of BC Victoria BC

NATIONAL HEALTH AND WELFARE—*Continued*

$1,255,716, Metropolitan Dental Group Winnipeg Man $102,530, C Meyers Prince Albert Sask $107,274, Michener Centre Red Deer Alta $705,506, L Miller Grenfall Sask $55,477, G Moher Edmonton Alta $71,270, T Mokelby Prince Alberta Sask $73,136, Montreal Children's Hospital Montreal Que $206,590, Ontario Dental Association Toronto Ont $206,746, V O'Reilly Wikwemikong Ont $59,814, Parson's Air Service Flin Flon Man $57,695, Pathology Associates Edmonton Alta $58,072, A Plunz North Battleford Sask $59,862, P Poitras Regina Sask $132,344, O Powell Terrace BC $83,619, Prince Rupert Regional Hospital Prince Rupert BC $55,503, F Pyde Prince Rupert BC $106,169, J Rodie Spiritwood Sask $132,735, Round Lake Centre Armstrong BC $79,604, R Ruzicka Victoria BC $99,151, Sanitorium Board of Manitoba Winnipeg Man $143,096, J Shocrylas Waglisla BC $140,059, R Sims Chilliwack BC $60,644, Stanton Yellowknife Hospital Yellowknife NWT $64,925, St John Priory of Canada Yellowknife NWT $58,314, Sudbury Algoma Hospital Sudbury Ont $147,488, R Taillon Calgary Alta $108,492, T Tomlinson Prince Albert Sask $116,972, Universities: Alberta Edmonton Alta $51,172, Manitoba Winnipeg Man $2,671,594, Queen's Kingston Ont $810,453, Toronto Toronto Ont $1,902,649, Western Ontario London Ont $116,006, L Vos Thunder Bay Ont $64,884, K Walters Vancouver BC $129,905, A Wang Duncan BC $52,960, R Weibe Chilliwack BC $61,895, M White Fort Qu'Appelle Sask $50,135, Whitehorse Dental Clinic Whitehorse YT $141,755, Wrinch Memorial Hospital Hazelton BC $176,221, Yellowknife Dental Clinic Yellowknife NWT $457,523, J Zucchiatti Terrace BC $73,396, T Zukiwsky St Paul Alta $101,566.

Legal services $685

Protection services $289,637

Scientific services (including research) $29,099

Training and educational services—Public servants $1,064,793—Dalhousie University Halifax NS $300,636.

Other professional services $1,621,431—Government of Canada—Department of Public Works Ottawa Ont $132,820, Naus and Newlyn of Canada Don Mills Ont $93,727, P Nicholson Ottawa Ont $67,925, Occupational Environment Evaluation Controls Nuns Island Que $67,900, Walker Zimmerman Management Consulting Services Winnipeg Man $67,465.

Other services $6,035,898—Canada Catering Company Toronto Ont $850,079, The 500 Selection Services Ottawa Ont $58,230, Government of Canada—Supply and Services/Canadian Government Photo Centre Ottawa Ont $58,000, Government of Canada—Supply and Services Ottawa Ont $956,286 Kinetic Ecological Resource Group Nisku Alta $67,330, Ralson Construction Ltd North Bay Ont $797,906, Sioux Lookout General Hospital Sioux Lookout Ont $75,154, Temporarily Yours Vancouver BC $51,160, VS Services Toronto Ont $342,794.

HEALTH PROTECTION PROGRAM $11,536,590

Computer services $233,709—Peat Marwick and Partners Ottawa Ont $61,232.

Health and welfare services $28,682

Legal services $5,878,459—Barlow Sperry and Bell Trail BC $74,932, Baker Newby and Co Chilliwack BC $88,272, A Bryant London Ont $67,685, Doig and Co Burnaby BC $103,013, Harris Campbell Threlfall Burnaby BC $62,657, Hope Heinrich and Hansen Prince George BC $80,802, Horick and Co Sudbury Ont $61,490, R W Jacobs Surrey BC $89,168, Jones Emery and Carfra Victoria BC $283,532, Kinsman and Co Penticton BC $73,489, Koch and Associates Regina Sask $74,693, Lang and Lang and Nowak Kitchener Ont $85,156, Lemieux Lacroix et Cie Ste-Foy Que $67,703, Lewis Day Cook and Sheppard St John's Nfld $64,154, Monty Coulombe and Associates Sherbrooke Que $56,992, Murphy O'Brien and Vella Oshawa Ont $58,224, R D Noble Guelph Ont $73,192, Rodnunsky and Co Grande Prairie Alta $65,835, Salloum Doak and Co Kelowna BC $55,943, Stong and Co Richmond Hill Ont $60,824, Talstra and Co Terrace BC $54,486, Walsh and Young Calgary Alta $532,444, Whitson and Co Victoria BC $283,256.

Protection services $509,675—Canadian Corps of Commissionaires Montreal Que $64,754, Ottawa Ont $303,619 (Paid $316,830 recovered $2,260 from Atomic Energy Control Board $2,836 from Energy, Mines and Resources $1,387 from Labour Canada and $6,728 from National Research Council).

Scientific services (including research) $2,868,739—British Columbia Research Vancouver BC $158,390, Canadian Public Health Association Ottawa Ont $116,953, Concord Scientific Downsview Ont $68,995, DSMA Atcon Ltd Toronto Ont $56,000, FDC Consultants Incorporated Oakville Ont $95,727, Federation of Associates on the Canadian Environment Ottawa Ont $54,558, IEC Beak Consultants Mississauga Ont $55,329, Labstat Incorporated Kitchener Ont $228,055, Manpower Services Ottawa Ont $51,528, Michael Holliday and Associates Ottawa Ont $51,243, Government of Canada—Natural Sciences and Engineering Research Council of Canada Ottawa Ont $227,509, Ontario Research Foundation Mississauga Ont $98,276 (Paid $146,276 recovered $48,000 from Energy, Mines and Resources), Universities: Guelph Guelph Ont $56,990, McGill Montreal Que $51,093, Montreal Montreal Que $70,033, Ottawa Ottawa Ont $132,499, Toronto Toronto Ont $94,279.

Training and educational services—Public servants $213,823—Government of Canada—Public Service Commission Ottawa Ont $62,846.

Other professional services $140,394

Other services $1,663,109—Canada Systems Group Ottawa Ont $418,654, Government of Canada—Supply and Services Ottawa Ont $559,876, Victor Temporary Services Ottawa Ont $59,588.

INCOME SECURITY PROGRAM $4,276,532

Computer services $2,682,124—Associates Consulting Services Ltd Ottawa Ont $293,501, Government of Canada—Supply and Services Hull Que $2,169,000, Prism Data Services Ltd Toronto Ont $150,000.

Health and welfare services $424,441—Workers' Compensation Board Toronto Ont $52,460.

Legal services $3,965

Protection services $103,044—Canadian Corps of Commissionaires Quebec Que $70,078.

Training and educational services—Public servants $150,703—Government of Canada—Public Service Commission Ottawa Ont $69,405.

Other professional services $264,016—DMR and Associates Ottawa Ont $58,450.

Other services $648,239—Dataline Incorporated Toronto Ont $84,547, I P Sharp Associates Ltd Toronto Ont $51,383, Manpower Temporary Services Ottawa Ont $50,754.

FITNESS AND AMATEUR SPORT PROGRAM $1,946,624

Accounting services $87,651—Raymond Chabot Martin Paré et Associés Ottawa Ont $55,000.

Computer services $90,760—Government of Canada—Supply and Services Hull Que $90,760.

Protection services $5,381

NATIONAL HEALTH AND WELFARE—*Concluded*

Training and educational services—Public servants $34,420

Other professional services $1,051,763—Communications Consultants Ltd Ottawa Ont $52,075, Loto Canada Inc Ottawa Ont $785,467.

Other services $676,649—Hinds-Brian and Associates Ltd Ottawa Ont $100,726.

Medical Research Council $290,952

Protection services $4,161

Training and educational services—Public servants $13,946

Other professional services $199,470—Université de Sherbrooke Sherbrooke Que $117,865.

Other services $73,375

NATIONAL REVENUE $28,323,789

Customs and Excise $13,406,256

Accounting services $10,071

Computer services $4,172,000—ACS Information Systems Ottawa Ont $69,839, Bell-Northern Research Ltd Ottawa Ont $659,366, Canada Systems Group Ltd Ottawa Ont $55,830, Datacap Ltd Ottawa Ont $103,836, Federal Systems of Canada Ltd Ottawa Ont $287,638, GEAC Canada Ltd Ottawa Ont $754,888, Hartt and Page Ltd Ottawa Ont $395,570, Honeywell Ltd North York Ont $126,606, HST Information Systems Ltd Ottawa Ont $241,566, IDL Integrated Data Ltd Ottawa Ont $88,558, IOTA Consulting Ltd Ottawa Ont $113,734, Ourscan Group Incorporated Ottawa Ont $101,502, Quantum Information Resources Ltd Ottawa Ont $186,070, Sharon Professional Services Ottawa Ont $57,406, Silico Computer Systems Ltd Nepean Ont $233,011, Synerlogic Incorporated Ottawa Ont $378,429, Systemhouse Ltd Ottawa Ont $97,858.

Engineering services (including research) $43,736

Health and welfare services $141,275—C F Consultants Montreal Que $136,563.

Legal services $159,012

Protection services $1,079,911—Canadian Corps of Commissionaires Montreal Que $532,650 and Ottawa Ont $121,590, National Protective Services Company Ltd Ottawa Ont $59,278, St Regis Band Council Cornwall Ont $223,207.

Scientific services (including research) $171,298—Barringer Research Ltd Rexdale Ont $100,000, National Research Council Canada Ottawa Ont $61,000.

Training and educational services—Non-public servants $5,368

Training and educational services—Public servants $1,108,533—Le Centre de Langues Feuille d'érable Limitée Ottawa Ont $512,854, Public Services Commission of Canada Ottawa Ont $170,749.

Other professional services $1,031,612—Bureau of Management Consulting/Supply and Services Canada Hull Que $166,297, Currie Coopers and Lybrand Ottawa Ont $72,100, Ernst and Whinney Ottawa Ont $152,528, Peat Marwick and Partners Ottawa Ont $74,800, Price Waterhouse and Associates Ottawa Ont $81,808, Sciex Thornhill Ont $67,293.

Other services $5,483,440—Alphatext Ottawa Ont $260,528, Bradson Personnel Services Ltd Ottawa Ont $58,241, Canada Systems Group Ltd Ottawa Ont $143,839, Crawley and McCracken Company Ltd Montreal Que $362,635, Datacrown Incorporated Willowdale Ont $1,371,959, Department of Communications Ottawa Ont ($659,366), Federal Systems of Canada Ottawa Ont $77,349, Hartt and Page Ltd Ottawa Ont $237,004, Honeywell Ltd North York Ont $177,434, HST Information Systems Ltd Ottawa Ont $84,024, Inst-Systems Incorporated Toronto Ont $135,000, Iota Consulting Ltd Ottawa Ont $66,167, QL Systems Ltd Kingston Ont $247,523, Quantum Information Resources Ltd Ottawa Ont $128,417, Silico Computer Systems Ltd Nepean Ont $57,546, Supply and Services Canada Hull Que $771,184, Synerlogic Incorporated Ottawa Ont $188,238, Systems Network Incorporated Ottawa Ont $103,100.

Taxation $14,917,533

Accounting services $260,962—Samson Belair Montreal Que $205,000.

Computer services $31

Engineering services (including research) $71,822—Public Works Canada Ottawa Ont $71,822.

Health and welfare services $299,968

Legal services $1,049,619—The Clarkson Company Ltd Halifax NS $141,361, David C Day St John's Nfld $53,012, Leduc Lebel Avocats Montreal Que $67,699, Pateras & Iezzoni Montreal Que $84,598.

Protection services $3,151,466—Burns International Security Services Ottawa Ont $201,600, Canadian Corps of Commissionaires Ottawa Ont $2,049,502, National Protective Service Company Ottawa Ont $71,537, Pinkerton's of Canada Ltd Ottawa Ont $197,227.

Training and educational services—Public servants $969,647—Public Service Commission Ottawa Ont $143,049.

Other professional services $2,461,931—Clarkson Gordon Ottawa Ont $52,712, Eton Systems Nepean Ont $67,577, Peat Marwick & Partners Ottawa Ont $104,399, Woods Gordon Management Consultants Ottawa Ont $1,441,845.

Other services $6,652,087—Canada Post Corporation Ottawa Ont $328,836, Canada Systems Group Ltd Mississauga Ont $55,361, Canadian Bankers Association Toronto Ont $65,280, Crowntek Communications Inc Willowdale Ont $529,262, Minister of Finance Province of BC $68,417, Supply and Services Canada Ottawa Ont $1,336,341, Canada Employment and Immigration Commission Ottawa Ont $2,905,000.

PARLIAMENT $5,058,159

The Senate $723,916

Protection services $13,347

Training and educational services—Non-public servants $22,246

Training and educational services—Public servants $20,475

Other professional services $419,248—Department of Communications Ottawa Ont $57,624, Parliamentary for Foreign Affairs and Foreign Trade Ottawa Ont $224,914.

Other services $248,600

House of Commons $3,932,851

Accounting services $10,870

Computer services $366,568—Bodwell Software Technologies Inc Lorraine Que $269,000.

Legal services $108,383—Gowling and Henderson Ottawa Ont $50,558.

Protection services $24,703

Training and educational services—Public servants $335,826

PARLIAMENT—*Concluded*

Other professional services $2,101,650—Biolink Management Consultant Ltd Ottawa Ont $54,500, Canadian Broadcasting Corporation Ottawa Ont $423,855, Laventhol & Horwath Toronto Ont $261,895, Parliamentary Centre for Foreign Affairs and Foreign Trade Ottawa Ont $173,834.

Other services $984,851—Bradson Personnel Services Ottawa Ont $144,151, Datacrown Inc Willowdale Ont $77,701, Parliamentary Restaurant Ottawa Ont $121,890, Q L Systems Ltd Kingston Ont $122,707.

Library of Parliament $401,392

Accounting services $17,000

Training and educational services—Public servants $20,340

Other professional services $6,800

Other services $357,252—National Library Ottawa Ont $161,016.

PRIVY COUNCIL $14,090,516

Department $8,288,739

PRIVY COUNCIL PROGRAM $3,807,764

Accounting services $61,389—Supply and Services Canada/Audit Services Bureau Ottawa Ont $61,389.

Computer services $348,968—Cognos Inc Ottawa Ont $101,000, James F Hickling Management Consulting Ltd Ottawa Ont $67,700, SHL Systemhouse Ltd Ottawa Ont $91,908.

Legal services $42,446

Protection services $532,887—Canadian Corps of Commissionaires Ottawa Ont $531,469.

Training and educational services—Public servants $126,879

Other professional services $995,507—Ontario 322299 Ltd Toronto Ont $50,040.

Other services $1,699,688—ACF Communications Ltd Ottawa Ont $291,075, Barbara Personnel Inc Ottawa Ont $80,508, Canadian Government Photo Centre Ottawa Ont $91,645, Cognos Inc Ottawa Ont $72,032, Harrington Marketing Ltd Ottawa Ont $90,411, Quantum Management Services Ltd Montreal Que $58,624, Victor Temporary Services Ottawa Ont $61,308.

ROYAL COMMISSION ON THE "OCEAN RANGER" MARINE DISASTER $918,965

Accounting services $6,200

Legal services $236,631—Martin Woolridge Poole Althouse and Clarke Corner Brook Nfld $152,031, Puddester Orsborn St John's Nfld $84,600.

Protection services $165

Training and educational services—Public servants $615

Other professional services $468,513—Bruneau Resources Management Ltd St John's Nfld $58,152, Burness Corlett Holdings Ltd Isle of Man England $65,590, LeDrew Environmental Management Ltd St John's Nfld $67,582.

Other services $206,841

ROYAL COMMISSION ON THE ECONOMIC UNION AND DEVELOPMENT PROSPECTS FOR CANADA $3,472,662

Protection services $125

Training and educational services—Public servants $6,651

Other professional services $2,495,165—Gerald Godsoe Halifax NS $201,824, Ivan Bernier Sillery Que $82,610, Institute for Research on Public Policy Ottawa Ont $61,968, Mark R Krasnick Victoria BC $78,812, Donald G McFetridge Ottawa Ont $61,760, Université de Montréal Montreal Que $88,803, William Craig Riddell Vancouver BC $76,737, David C Smith Kingston Ont $59,916, John Whaley London Ont $74,251.

Other services $970,721—Christiane E Kaisin Translating Ottawa Ont $73,212.

COMMISSION OF INQUIRY INTO MARKETING PRACTICES FOR THE POTATO INDUSTRY IN EASTERN CANADA $69,341

Legal services $6,960

Protection services $107

Training and educational services—Public servants $20

Other professional services $41,390

Other services $20,864

COMMISSION TO REVIEW SALARIES OF MEMBERS OF PARLIAMENT AND SENATORS $10,843

Legal services $300

Protection services $323

Other professional services $9,450

Other services $770

COMMISSION OF INQUIRY ON WAR CRIMINALS $9,164

Protection services $3,520

Other professional services $4,500

Other services $1,144

Canadian Intergovernmental Conference Secretariat $783,931

Protection services $36,809

Training and educational services—Public servants $111

Other professional services $69,478

Other services $677,533—ISTS Montreal Que $69,890, Multitone Downsview Ont $83,833, Public Works Canada Ottawa Ont $128,425 Secretary of State Ottawa Ont $82,967.

Chief Electoral Officer $2,380,983

Accounting services $574,260

Legal services $66,361

Protection services $393,696

Training and educational services—Public servants $13,644

Other professional services $1,081,063—Borden & Elliot Toronto Ont $74,460, CGI Inc Ottawa Ont $98,209, Computer Sciences Canada Ltd Willowdale Ont $105,951, Dalfen Assoc Consulting Inc Ottawa Ont $67,159, JO Gorman Ottawa Ont $58,811, Supply and Services/Audit Services Bureau Ottawa Ont $207,158, Supply and Services/Finance Branch Hull Que $94,437.

Other services $251,959—Supply and Services/Comptroller Supply Hull Que $101,525.

PRIVY COUNCIL—*Concluded*

Commissioner of Official Languages $1,223,569

Accounting services $20,000

Computer services $209

Legal services $26,600

Training and educational services—Public servants $38,424

Other professional services $452,138—Sean Kearns Associates Montreal Que $50,320.

Other services $686,198

Economic Council of Canada $1,055,293

Accounting services $19,152

Training and educational services—Public servants $83,348

Other professional services $582,236

Other services $370,557—L'Industrielle-Services Techniques Inc Montreal Que $249,717.

Public Service Staff Relations Board $358,001

Accounting services $29,402

Computer services $16,380

Legal services $3,786

Protection services $3,178

Training and educational services—Public servants $39,369

Other professional services $11,570

Other services $254,316—Canada Systems Group Ottawa Ont $135,750.

PUBLIC WORKS $160,543,068

Department $160,543,068

ADMINISTRATION PROGRAM $3,610,030

Accounting services $17,100

Computer services $68,664—Canada Systems Group Ottawa Ont $65,819.

Legal services $4,290

Protection services $146,478—Canadian Corps of Commissionaires Ottawa Ont $141,262.

Training and educational services—Public servants $404,380—Data General Canada Inc Mississauga Ont $50,898, Government of Canada—Public Service Commission Ottawa Ont $129,716.

Other professional services $1,149,985—Coopers and Lybrand Ottawa Ont $144,047, Government of Canada—Supply and Services Canada Ottawa Ont $127,369.

Other services $1,819,133—Barbara Personnel Inc Ottawa Ont $52,048, Data General Canada Inc Mississauga Ont $101,554, DMR and Assoc Ottawa Ont $129,195, Government of Canada—Supply and Services Canada Ottawa Ont $239,646, SHL Systemhouse Inc Ottawa Ont $72,404, Staffing Consultants Toronto Ont $97,127, Quantum Management Services Ltd Montreal Que $55,936.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM $4,924,183

Computer services $5,578

Engineering services (including research) $214,373

Health and welfare services $25

Legal services $18

Training and educational services—Public servants $112,039

Other professional services $2,839,963—Arctec Canada Ltd Kanata Ont $245,086, FG Bercha and Assoc Ltd Calgary Alta $85,800, Canada Systems Group Ottawa Ont $100,000, Canadian General Standards Ottawa Ont $60,000, Candaplan Group Inc Hamilton Ont $683,659, Centre de Recherche Inc Sainte-Foy Que $158,400, J Richard Clague and Assoc Kleinburg Ont $66,007, Government of Canada—Supply and Services Canada Ottawa Ont $77,697, Intertask Ltd Ottawa Ont $61,441, Maritime Marine Consul Rothesay NB $50,680, National Research Council Ottawa Ont $99,859, Rose Technology Group Ltd Toronto Ont $71,178, University of Ottawa/Calgary Ottawa Ont $64,985, Viewscan Ltd Concord Ont $158,291.

Other services $1,752,187—Alphatext Ottawa Ont $82,199, Canada Systems Group Ltd Ottawa Ont $647,235, Datacrown Inc Willowdale Ont $114,096, Government of Canada—Supply and Services Canada Ottawa Ont $171,463, Ourscan Group Inc Ottawa Ont $95,840, SHL Systemhouse Inc Ottawa Ont $77,709.

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND $64,460,179

Accounting services $3,733

Computer services $62,413

Engineering services (including research) $54,591,687—AD-1 (After Design) SE Edmonton Alta $70,583, J Agi and Assoc Vancouver BC $92,508, Ala Kantti Assoc Ottawa Ont $106,839, Albery Pullerits Dickson and Assoc Don Mills Ont $304,173, Archade Albert Architect Ltd Shediac NB $1,645,603, Architects Four Ltd Moncton NB $251,057, The Bae Group St John's Nfld $134,390, JD Barnes Willowdale Ont $56,598, NK Becker and Associates Windsor Ont $76,906, Bregman and Hamann Don Mills Ont $163,443, RJ Burnside and Assoc Orangeville Ont $50,102, Cantafio Kamiya Architect North Vancouver BC $85,144, Carr and Donald and Associates Toronto Ont $103,887, CBCL Charlottetown PEI $118,022, Cecon Ltd Gander Nfld $95,650, Chandler Kennedy Dandy Edmonton Alta $52,459, Cheetham and Rattan Architect Regina Sask $74,084, CJP Architect New Westminster BC $197,217, Clemann Large Patterson Ottawa Ont $59,255, The Coal Harbour Vancouver BC $80,668, Cohos Evamy and Partners Calgary Alta $787,059, Coles Assoc Charlottetown PEI $109,994, Conrad Blanchette Architect Ltd Moncton NB $103,887, Cook Culham Montgomery Pederson and Valentine Calgary Alta $240,504, Corner Brook Engineering Corner Brook Nfld $66,158, WA Crandal and Associates Moncton NB $171,546, Crang and Boake Inc Toronto Ont $456,579, Edward J Cuhaci Ottawa Ont $223,816, MM Dillon Ltd Willowdale Ont $89,867, Peter Dobbing Arch Ottawa Ont $79,854, Dominik Thompson Mallettee Proctor Cornwall Ont $152,004, Duchenes and Fish Neil and Gunter St John NB $580,222, Ellis Don Ltd Willowdale Ont $3,716,357, Eng and Wright Partn Vancouver BC $145,755, Epic Consulting Western Saskatoon Sask $79,110, Fairbanks Arch Nelson BC $73,029, Fenco MacLaren Shawing Calgary Alta $52,847, RE Fennell Architect South Porcupine Ont $70,685, Ferguson Folstad Frigg Saskatoon Sask $587,902, Ferguson Simek Clark Regina Sask $75,455, Fluor Canada Ltd Calgary Alta $75,406, Friesen Rudy and Associates Winnipeg Man $71,139, FMS Engineers Calgary Alta $89,618, Gaboury EJ and Associates Winnipeg Man $237,569, Gavin and Savoie Architects Ltd Bathurst NB $397,525, GBR and MMP Architects Winnipeg Man $638,610, Giffels Associates Ltd

PUBLIC WORKS—*Continued*

Etobicoke Ont $51,401, Goodkey Weedmark and Assoc Ottawa Ont $121,024, Govan Kaminker Keenleyside Wilson Milne Praetonus Slavenwhite Stevenson Architects Scarborough Ont $66,205, Gugula Smedley and Barbau Architects Sault Ste Marie Ont $123,770, Hansed Eng Ltd Vancouver BC $98,558, Harland Associates Charlottetown PEI $175,755, Helmer Assoc Ottawa Ont $121,328, ID Engineering Co Winnipeg Man $166,390, Ikoy Winnipeg Man $316,309, Johnson Sustronk Weinstein and Assoc Toronto Ont $89,912, Killick Metz Bowen Vancouver BC $95,646, Lafontaine Cowie Buratto and Associates Windsor Ont $78,125, Lamarcon Inspect Serv Burnaby BC $55,072, Landry Gauthier Lefebvre Ottawa Ont $64,703, BH Levelton and Assoc Vancouver BC $97,943, The LM Architectural Group Winnipeg Man $257,825, MacDonald Cockburn McFeetors Winnipeg Man $222,535, MacFawn and Rogers Architects Halifax NS $343,931, John M MacLaren Management Ltd Moncton NB $50,000, MacLaren Plan Search Ltd Halifax NS $62,091, Marenco Engineering Ltd Charlottetown PEI $71,218, Marshall Macklin Monaghau Don Mills Ont $101,288, McDougal Architect Calgary Alta $58,329, McKee Lockhart and Assoc Ottawa Ont $58,879, Mid Ocean Engineering St John's Nfld $116,924, Mill and Ross Architects Kingston Ont $55,974, JM Mulligan Edmonton Alta $99,797, Nfld Design Associates Ltd St John's Nfld $218,408, Nolan Davis and Associates Moncton NB $50,084, Frank Noseworthy and Partners Ltd St John's Nfld $65,837, North American Turbote Montreal Que $82,151, Number Ten Arch Group Winnipeg Man $190,472, Ogilvie and Hogg Arch Ottawa Ont $860,166, CC Parker Consult Ottawa Ont $79,242, RJ Pickett and Associates Riverview NB $160,736, Pye and Richards Arch Ottawa Ont $86,000, Raines Finlayson Barre Calgary Alta $1,163,794, Ranta and Tett Architects Toronto Ont $244,143, Reid Crowther and Partners Saskatoon Sask $80,000, FJ Reinders and Associates Canada Ltd Brampton Ont $50,000, Reid Crowther and Partners Ltd Calgary Alta $569,114, JL Richards and Associates Ottawa Ont $112,192, R&D Engineering Winnipeg Man $58,755, Grant Robertson Architect Cobourg Ont $99,087, Royal Bank of Canada Moncton NB $534,750, D Perry Short Architect Sault Ste Marie Ont $455,999, Sims and Gavel Ltd Sydney NS $73,530, Stanley and Sheppard Ltd St John's Nfld $65,274, Stanley Associates Eng Edmonton Alta $125,000, Stone and Webster Canada Ltd Toronto Ont $502,294, Strechesen Katz Winnipeg Man $58,241, Swan Wooster Eng Vancouver BC $104,847, Tielker and Sim Arch Vancouver BC $86,895, Townend Stefura Baleshta and Nicholls Architects Sudbury Ont $282,283, The Unecon Partnership Vancouver BC $300,067, Underwood McLellan Ltd Calgary Alta $1,253,482, Regina Sask $121,712, Winnipeg Man $194,654, Wade Williams Partn Victoria BC $485,933, WL Wardrop 8 Associates Thunder Bay Ont $60,884, William McCready Arch Vancouver BC $81,036, Wood Banani and Assoc Ottawa Ont $90,626, Young Wright Architect Thunder Bay Ont $71,711, Yuan Saint-Denis Arch Ottawa Ont $55,413.

Health and welfare services $2,368

Legal services $784,812

Protection services $1,219,565—Canadian Corps of Commissionaires Ottawa Ont $290,282, Canadian Protection Services Don Mills Ont $112,752, Dominion Electric Prot Toronto Ont $68,091, Les Services de Prot Montreal Que $107,653, Universal Alarms Ottawa Ont $73,983.

Scientific services (including research) $1,499,770—Handy and Associates (1978) Edmonton Alta $60,558.

Training and educational services—Public servants $9,537

Other professional services $762,707—Buchan Lawton Parent Ltd Gloucester Ont $59,418, Dome Petroleum Ltd Calgary Alta $95,000, John Stuart Cauley Arch Weston Ont $62,952, Sheaff and Assoc Engineering Manotick Ont $51,720, Swan Wooster Engineering Vancouver BC $64,539.

Other services $5,523,587—Canada Catering Toronto Ont $1,282,474, Canada Capital Building Service Vanier Ont $169,430, Arthur James Child Hamilton Ont $130,000, Government of Canada—Supply and Services Canada Ottawa Ont $122,426, Modern Building Cleaning Ottawa Ont $214,668, Mosaic Chemical Corp Mississauga Ont $167,541, Provincial Sanitation Kitchener Ont $115,157, Tricil Ltd Ottawa Ont $175,049.

ACCOMMODATION PROGRAM—OPERATION AND MAINTENANCE $66,639,471

Accounting services $192,367—Government of Canada—Supply and Services Canada Ottawa Ont $63,413.

Computer services $54,884

Engineering services (including research) $2,574,518—Bobrow and Fieldman Ottawa Ont $406,756, Forest Bodrug and Assoc Ottawa Ont $285,841, Landry Gauthier and LeFebvre Ottawa Ont $60,732, Sutton and Bell Assoc Toronto Ont $498,229.

Health and welfare services $269

Legal services $105,414

Protection services $9,755,272—Canadian Corps of Commissionaires Ottawa Ont $6,130,857, Dom Electric Protective Toronto Ont $87,057, National Protective Service Ottawa Ont $408,938, Pinkerton's of Canada Ottawa Ont $483,704, Les Services de Protection Montreal Que $404,984.

Scientific services (including research) $14,514

Training and educational services—Public servants $363,137—Algonquin College Ottawa Ont $63,000.

Other professional services $918,222—Engineering Interface Willowdale Ont $74,752, Peat Marwick and Partners Ottawa Ont $62,251, Government of Canada—Supply and Services Canada Ottawa Ont $93,403.

Other services $52,660,874—Abatic Consulting Services Ottawa Ont $99,582, Ability Janitorial Services Ottawa Ont $210,548, Able Building Maintenance Aldergrove BC $55,095, Adga Ltd Ottawa Ont $102,867, Advance Cleaning Service Regina Sask $86,400, Allied Cleaning Service Calgary Alta $61,766, The Ambassador Building Maintenance Windsor Ont $116,187, Art Clean Maintenance Ottawa Ont $67,170, Athens Building Cleaning Ottawa Ont $82,455, Atlas Building Cleaning Toronto Ont $65,294, AVS Building Cleaning Ottawa Ont $93,955, Bonanza Building Co Ottawa Ont $109,246, Bordeaux Maintenance Service (Maritime) Ltd Moncton NB $108,739, Bradson Personnel Services Ottawa Ont $101,314, BT Floor Service Mississauga Ont $162,826, Tom Bursey St John's Nfld $238,188, Canada Capital Building Service Vanier Ont $539,802, Canada Systems Group Ottawa Ont $2,214,038, Canada's Capital Building Vanier Ont $397,702, Canadian Corps of Commissionaires Edmonton Alta $58,898, Capital City Maintenance Ottawa Ont $225,183, Charette's Tropical Plants Ottawa Ont $148,847, Clarkes Trucking St John's Nfld $371,974, Clean-View Janitorial Ottawa Ont $1,179,397, Cleanway Building Maintenance Scarborough Ont $175,666, Commercial Building Cleaning Regina Sask $53,655, Comtek Datasystems Ltd Ottawa Ont $355,628, Culubia 82 Building Cleaning Ottawa Ont $190,712, Datacap Ltd Ottawa Ont $507,733, Datacrown Inc Willowdale Ont $57,313, Deluxe Cleaning Service Victoria BC $112,905, DMR and Associates Ottawa Ont $213,995, Double MM Janitorial Service London Ont $99,205, Dustmoon Maintenance Nepean Ont $122,854, Les Entreprises de Nettoyages Gatineau Que $83,043, Evripos Building Cleaning Ottawa Ont $197,478, Faro's Interior Maintenance Ottawa Ont $136,327, Federated Building Maintenance Toronto Ont $578,450, Gaillind Maintenance Ajax Ont $118,978, Jacques Galipeau Ottawa Ont $74,059, General Cleaning St John's Nfld $191,388, Government of Canada—Supply and Services Canada Hull Que $848,810, Ottawa Ont $194,308, Grants Janitor Services

PUBLIC WORKS—*Continued*

Fredericton NB $60,381, Greek Star Building Cleaning Ottawa Ont $331,596, Guarantee Co Ottawa Ont $56,749, Hartt and Page Ltd Ottawa Ont $69,158, Hexagon Computer Systems Ottawa Ont $63,800, High Country Paving Ltd Calgary Alta $59,945, The Hunt Brothers Ltd Peterborough/Belleville Ont $107,866, IBM Toronto Ont $116,836, Jensen International Ottawa Ont $56,793, Bruce Jensen Nurseries Ottawa Ont $66,111, Kalon and Co Inc Pickering Ont $338,105, Kings Northern Cleaning Thunder Bay Ont $192,059, Lemex and Assoc Ltd Ottawa Ont $102,670, London Floor Service London Ont $67,140, MA Independent Building Ottawa Ont $95,870, Maple Green Toronto Ont $68,796, McDonald Brisson Ottawa Ont $363,988, Metcalfe Realty Company Ottawa Ont $290,677, Metropolitan Maintenance London Ont $51,182, MJK Maintenance Ltd Ottawa Ont $186,609, Modern Building Cleaning Cornwall PEI $91,301, Modern Building Cleaning Fredericton NB $224,512, Modern Building Cleaning Division London/Subdury Ont $310,401, Modern Building Cleaning Saskatoon Sask $103,291, Montcalm Window Cleaning Pointe-Gatineau Que $79,516, Moonlight Building Maintenance Richmond BC $133,365, MP Building Cleaning Ottawa Ont $185,337, M/R Janitorial Vancouver BC $51,235, North York Maintenance Toronto Ont $988,485, Otis Elevator Co Ltd Toronto Ont $78,778, Ottawa and District Assoc Ottawa Ont $90,747, Oxford Building Co Ltd Winnipeg Man $505,875, Oxford Building Maintenance London Ont $105,683, Pacific Building Maintenance Richmond BC $559,394, Pacific Building Maintenance Ltd Calgary Alta $177,494, Peat Marwick and Partners Ottawa Ont $2,242,412, Polar Construction St John's Nfld $40,120, Popular Landscaping Surrey BC $61,584, Prime Building Maintenance Delta BC $81,516, Pritchard Building Services Edmonton Alta $98,542, Scarborough Ont $478,316, Winnipeg Man $161,061, Professional and Personnel Services St John's Nfld $123,617, PSS Building Cleaning Ottawa Ont $206,907, Rapid Construction and Maintenance Toronto Ont $81,184, Reliable Window Cleaners Sudbury Ont $54,062, Rose Building Maintenance Edmonton Alta $249,385, Sales Data System Ltd Ottawa Ont $165,403, Satellite Street Sweep Markham Ont $66,153, Service de Nettoyage Gatineau Que $56,579, Les services sanitaires Hull Que $74,199, Service Star Building Ottawa Ont $459,512, ServPro Cleaning Calgary Alta $91,093, Silico Computer System Nepean Ont $270,290, Somapro Ltee Montreal Que $103,613, Star Top Building Cleaning Ottawa Ont $70,399, Stationnement Metropole Montreal Que $241,043, Systemhouse Inc Ottawa Ont $877,393, Tricil Ottawa Ont $455,466, Valley Caterers Arnprior Ont $66,235, Veritacq Technology Inc Ottawa Ont $289,207, VS Services Toronto Ont $57,253, Western Building Cleaning Winnipeg Man $70,340, White Stow Cleaning Service Hamilton Ont $54,207, Zenith Vanier Ont $60,305.

ACCOMMODATION PROGRAM—CAPITAL $15,694,768

Computer services $41,347

Engineering services (including research) $14,186,508—Adamson Associates Toronto Ont $161,351, Allward and Gouinlock Don Mills Ont $908,233, Blais Bélanger Ouellet Reeves Chartrand Frappier Montreal Que $577,114, Clemann Large Patterson Ottawa Ont $86,081, Dallaire Brassard et Assoc Jonquière Que $199,307, DeLeuw-Angus Ottawa Ont $186,692, DeLeuw-Angus Consult Ottawa Ont $96,704, Dery Blouin et Assoc St-Romuald Que $190,600, Desiderum Inc Oakton Va USA $63,408, Design Workshop NB Ltd Moncton NB $267,444, Disegno Interior Cons Ottawa Ont $106,115, Elide Albert Architect Ltd Moncton NB $105,868, Giffels Associates Ltd Toronto Ont $227,076, Graham Bacon Welter Thunder Bay Ont $97,653, Helyar and Associates Toronto Ont $67,768, Hooper and Angus Associates Ltd Toronto Ont $97,957, Joint Venture of Henriquez and Partners and Toby Russell Buckwell Vancouver BC $471,611, Labelle Marchand Geoffroy Blais Bélanger Montreal Que $3,487,630, Jacques W Laroche Châteauguay Que $72,761, Larose Laliberté Petrucci Webb Zerafa Menkes Housden Montreal Que $224,823, E A Leslie and Associates Willowdale Ont $66,783, Lithwick/Johnston Ottawa Ont $56,179, The LM Architectural G Ottawa Ont $371,478, Mathers and Haldenby Toronto Ont $64,652, McKee Lockhart and Assoc Ottawa Ont $64,900, Moriyama and Teshima Architects Toronto Ont $465,425, Neil and Gunter Halifax NS $181,504, Ogilvie and Hogg Ottawa Ont $98,105, Ojolick and Sperry Sydney NS $204,105, Parkin Partnership Toronto Ont $65,000, Raines Finlayson Barre Calgary Alta $110,243, Shore Tilbe Henschel Irwin Peters Toronto Ont $415,670, David Spearing and Assoc Nanaimo BC $85,367, Sperry Associates Dartmouth NS $261,375, Toby Russel Buckwell Vancouver BC $427,667, Townend Stefurg Baleskta and Nicholls Architects Sudbury Ont $119,662, J Douglas Wilson Assoc Toronto Ont $85,876, Wood Banani and Assoc Ottawa Ont $60,275.

Legal services $79,245

Protection services $34,762

Scientific services (including research) $221,313—Warnock Hersey Profess Lasalle Que $117,436.

Training and educational services—Public servants $2,448

Other professional services $301,945—George Downing Estate Calumet Que $59,786.

Other services $827,200—Government of Canada—Supply and Services Canada Ottawa Ont $70,287.

MARINE PROGRAM—OPERATION AND MAINTENANCE $565,138

Computer services $34,500

Engineering services (including research) $57,517

Health and welfare services $1,870

Protection services $190,945—BC Corps of Commissionaires Victoria BC $163,852.

Scientific services (including research) $3,499

Training and educational services—Public servants $13,459

Other professional services $71,612

Other services $191,736

MARINE PROGRAM—CAPITAL $521,805

Engineering services (including research) $334,558—Ker Priestman and Assoc Victoria BC $77,418.

Protection services $560

Scientific services (including research) $29,863

Other professional services $46,764

Other services $110,060—Government of Canada—Supply and Services Canada Ottawa Ont $55,529.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—OPERATION AND MAINTENANCE $626,665

Accounting services $10,141

Engineering services (including research) $454,116

Legal services $44

Protection services $32,245

Training and educational services—Public servants $775

Other professional services $45,778

PUBLIC WORKS—*Concluded*

Other services $83,566—Government of Canada—Supply and Services Canada Ottawa Ont $63,184.

TRANSPORTATION AND OTHER ENGINEERING PROGRAM—CAPITAL $1,455,984

Engineering services (including research) $1,339,174—Associated Engineering Edmonton Alta $83,417, Deleuw Cather Western Ltd Edmonton Alta $112,171, Gord Don Trucking Ltd Port Hardy BC $187,672, Lombard North Group Calgary Alta $115,848, Reid Crowther and Partners Ltd Edmonton Alta $202,613, Underwood McLellan Ltd Whitehorse YT $56,610.

Legal services $27,262

Protection services $59

Scientific services (including research) $5,150

Other services $84,339

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—OPERATION AND MAINTENANCE $980,931

Accounting services $19,072

Computer services $18,410

Engineering services (including research) $282,657—Verhaegan and Bezaire Ltd Windsor Ont $54,762.

Legal services $123,679—Soloway Wright Houston Ottawa Ont $100,558.

Protection services $183,263—Canadian Corps of Commissionaires Ottawa Ont $65,784.

Scientific services (including research) $15,467

Training and educational services—Public servants $7,222

Other professional services $87,553

Other services $243,608

LAND MANAGEMENT AND DEVELOPMENT PROGRAM—CAPITAL $1,014,672

Computer services $9,980

Engineering services (including research) $945,697—Anderson Associates Ltd Willowdale Ont $66,684.

Legal services $1,621

Scientific services (including research) $37,540

Other professional services $5,792

Other services $14,042

MUNICIPAL GRANTS PROGRAM $49,242

Engineering services (including research) $267

Legal services $104

Training and educational services—Public servants $5,528

Other services $43,343

REGIONAL INDUSTRIAL EXPANSION $37,215,534

Department $36,889,952

Accounting services $2,762,211—Supply and Services Canada Ottawa Ont $2,642,452.

Computer services $3,513,816—ACO Group Ottawa Ont $61,867, BJ Gilles & Associates Ltd Ottawa Ont $69,266, Canada Systems Group Ottawa Ont $645,992, Cognos Incorporated Ottawa Ont $160,942, Comtek Datasystems Ltd Ottawa Ont $51,160, Dynakey Corporation Ottawa Ont $329,556, DPA Consulting Ottawa Ont $50,003, Michael Eagen Ottawa Ont $55,000, Goss Gilroy & Associates Ltd Ottawa Ont $53,013, HST Information Systems Ltd Ottawa Ont $66,640, Hartt & Page Ltd Ottawa Ont $122,781, L'Industrielle-Services Techniques Inc Montreal Que $115,045, Massachusetts Institute of Technology Cambridge Mass USA $51,087, Microtime Inc Nepean Ont $70,787, Ourscan Group Inc Ottawa Ont $63,500, RES Policy Research Inc Ottawa Ont $79,075, SHL Systemhouse Inc Ottawa Ont $792,467, Silico Computer Systems Ltd Nepean Ont $130,534, Ultracom Consulting Services Ltd Ottawa Ont $456,939, Veritaaq Inc Ottawa Ont $71,230.

Engineering services (including research) $14,554

Legal services $189,612—Goodman and Goodman Toronto Ont $159,167.

Protection services $572,872—Canadian Corps of Commissionaires Ottawa Ont $572,872.

Scientific services (including research) $115,624—Frank Maine Consulting Ltd Guelph Ont $70,000.

Training and educational services—Public servants $1,044,352—Ottawa Centre for Applied Management Ottawa Ont $123,226, The Public Service Commission of Canada Ottawa Ont $356,729.

Other professional services $15,128,063—Adviesbureau Hollander in Van der Mey The Hague Netherlands $51,863, Aerospace Industries Association Ottawa Ont $71,768, Atlantic Associates Paris France $51,262, Aviation Planning Services Ltd Montreal Que $61,666, Peter Barnard Associates Ltd Toronto Ont $80,000, Berger & Associates Inc Toronto Ont $81,000, Business Services Inc Chicago Ill USA $409,883, CAD/CAM Association Montreal Que $138,360, Canada Newswire Ltd Toronto Ont $77,533, Canadian Consortium UK London England $68,760, Canadian Facts Ottawa Ont $105,000, Canadian Textiles Institute Montreal Que $74,626, Carlson Rockey & Associates Inc Los Angeles Calif USA $109,000, New York NY $81,750, Currie Coopers & Lybrand Montreal Que $325,874, Aaron D Cusham & Associates Inc Chicago Ill USA $104,000, LJ D'Amore & Associates Ltd Montreal Que $113,912, DMR and Associates Halifax NS $86,408, Dun & Bradstreet Canada Ltd Toronto Ont $60,764, Ernst & Whinney Toronto Ont $54,800, Farm Credit Corporation Canada Ottawa Ont $341,272, Federal Business Development Bank Halifax NS $70,211, Fulfillment Consultants Ltd Sussex England $82,600, Fullerton Sherwood Engineering Ltd Ottawa Ont $81,410, Goodman and Carr Toronto Ont $75,000, Goss Gilroy & Associates Ltd Ottawa Ont $83,735, James F Hickling Management Consultants Ltd Ottawa Ont $120,166, Krisam Group Inc Washington DC USA $114,128, Leipziger & Partner Public Relations Frankfurt W Germany $69,000, Arthur D Little of Canada Ltd Toronto Ont $66,020, Manitoba Keewatinowi Okimakanak Inc Thompson Man $73,672, Manitoba Metis Federation Inc Winnipeg Man $73,067, Marshall Fenn Ltd Toronto Ont $200,956, D McRae Winnipeg Man $62,728, Media Tapes & Transcripts Ltd Ottawa Ont $58,163, Murray Nicholas & Associates Ltd Ottawa Ont $56,975, Barry Newman Associates Surrey England $124,300, Ozma Public Relations Co Ltd Tokyo Japan $78,960, Peat Marwick Mitchell & Co Toronto Ont $110,347, Policy Concepts Toronto Ont $58,016, Price Waterhouse & Associates Toronto Ont $118,000, Vancouver BC $199,151, Public Works Canada Ottawa Ont $200,000, RAIC Research Corporation Ottawa Ont $80,857, Dennis Ritzou Public Relations Sydney Australia $54,000, SIR International Menlo Park Calif USA $155,800, Statistics Canada Ottawa Ont $864,079, Stuart Hulse Associates Ltd London England $66,975, Supply and Services Canada Ottawa Ont $2,280,598, TES Contract Services Inc Ottawa Ont $132,237, The Canada Consulting Group Inc Ottawa Ont

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

$50,000, The Innovation & Enterpreneurial Management Corp Toronto Ont $202,640, The Tourism Industry Association of Canada Ottawa Ont $254,750, Thorne Stevenson & Kellogg Montreal Que $180,000, Touche Ross & Partners Ottawa Ont $87,000, Touristik-Dienst Bischofsheim W Germany $85,152, Ward Mallette Management Consultants Toronto Ont $70,932, Warwick & Associates Toronto Ont $76,864.

Other services $13,548,848—Barbara Personnel Inc Ottawa Ont $181,678, Bradson Personnel Services Ottawa Ont $284,055, Canada Systems Group Ottawa Ont $488,850, Canadian Government Photo Centre Ottawa Ont $177,658, Data Resources Inc Toronto Ont $164,963, Dataline Inc Toronto Ont $95,927, Dun & Bradstreet Canada Ltd Toronto Ont $98,578, Dynakey Corporation Ottawa Ont $230,980, Edmonton Convention & Tourism Authority Edmonton Alta $50,000, Federal Business Development Bank Vancouver BC $191,167, Nicole Giguère et Cie Montreal Que $149,553, Harrington Ottawa Ont $124,354, Intertask Ltd Ottawa Ont $81,547, Kelly Services Ltd Toronto Ont $69,440, Les Services de Gestion Quantum Ltée Montreal Que $132,561, L'Industrielle-Services Techniques Inc Montreal Que $4,206,178, Morningstar Communications Winnipeg Man $85,065, National Film Board Montreal Que $970,715, Norrell Temporary Services of Canada Inc Toronto Ont $78,095, Office Overload Ottawa Ont $74,398, Peat Marwick Mitchell & Co Toronto Ont $63,143, Selective Placements (Ottawa) Ltd Ottawa Ont $52,475, Staffing Consultants Toronto Ont $113,626, Statistics Canada Ottawa Ont $256,822, Supply and Services Canada Ottawa Ont $3,216,097 The 500 Ottawa Ont $315,970, TES Contract Services Inc Toronto Ont $228,127, Victor Temporary Services Ottawa Ont $377,997.

Foreign Investment Review Agency $325,582

Computer services $6,307

Legal services $70,093

Protection services $19,711

Training and educational services—Public servants $22,258

Other professional services $135,998—The Sherwood Communications Group Ltd Toronto Ont $85,000.

Other services $71,215

SCIENCE AND TECHNOLOGY $55,427,796

Ministry of State $695,486

Accounting services $22,951

Computer services $54,554

Scientific services (including research) $162,699—University of Toronto Toronto Ont $100,000.

Training and educational services—Public servants $13,184

Other professional services $132,433

Other services $309,665—Science Council of Canada Ottawa Ont $87,308.

National Research Council of Canada $52,488,455

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $48,588,746

Accounting services $207,732—Ernst & Whinney Ottawa Ont $89,800.

Computer services $492,141—University of Calgary Calgary Alta $232,726.

Engineering services (including research) $8,315,049—Adga Ottawa Ont $1,856,248, Bristol Aerospace Ltd Winnipeg Man $558,744, Canadian Astronautics Ltd Ottawa Ont $58,850, Freeman Fox and Partners Westminster London England $156,800, Hierogam Assoc Ltd Ottawa Ont $158,710, Hightech Canada Ltd Ottawa Ont $931,255, Ontario Research Foundation Mississauga Ont $380,047, Precision Machine & Eng Ltd Perth Ont $63,756, S E D Systems Inc Saskatoon Sask $967,006, Spar Aerospace Ltd Weston Ont $1,509,580, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $319,526, Stelco Inc Montreal Que $196,665, T D Overhill Engineering Ltd Ottawa Ont $186,539, University of Arizona Leecson Ariz USA $134,980, University of Calgary Calgary Alta $65,181, W R Davis Eng Ottawa Ont $82,550.

Health and welfare services $3,348

Legal services $210

Protection services $1,062,371—Canadian Corps of Commissionaires Ottawa Ont $966,923, Central Investigation & Society Agency Ltd Montreal Que $52,445.

Scientific services (including research) $1,224,290—Ontario Research Foundation Mississauga Ont $116,487, York University Downsview Ont $115,684.

Training and educational services—Non-public servants $39,394

Training and educational services—Public servants $503,987—Universitv of Toronto Toronto Ont $176.277.

Other professional services $29,663,233—Acadian Seaplants Ltd Dartmouth NS $239,776, Acres Consulting Service Ltd Toronto Ont $96,116, Adecon Energy Systems Inc Ottawa Ont $281,361, Alan Seymour Toronto Ont $52,403, Alberta Research Council Edmonton Alta $151,062, Allen-Drerup-White Ltd Toronto Ont $94,774, Aquanumerics Inc Waterloo Ont $79,150, Arctec Nfld Ltd St John's Nfld $94,432, Atlantic Industrial Research Institute Halifax NS $58,394, A D Plating & Electroforming Hamilton Ont $52,909, A L Burwash Consulting Ltd Calgary Alta $50,825, A-Cubed Inc Mississauga Ont $82,000, Ballard Technologies Co N Vancouver BC $94,256, Bioquest International Inc Winnipeg Man $86,487, Blue Mountain Pottery Ltd Collingwood Ont $97,760, BM Hi-Tech Inc Collingwood Ont $65,417, B A Tripp & Associates Ltd Orangeville Ont $73,473, B C Hydro & Power Authority Surrey BC $250,000, BC Research Council Vancouver BC $72,934, B H Levelton & Associates Vancouver BC $83,162, Cambrian Processes Mississauga Ont $124,549, Canadair Ltd Montreal Que $88,744, Canadian Astronautics Ltd Ottawa Ont $59,419, Canadian Standards Association Rexdale Ont $107,416, Canatom Dr Barbone Montreal Que $307,301, Carleton University Ottawa Ont $283,691, Centre de recherche industrielle du Québec Ste-Foy Que $183,184, Centre de recherche Noranda Pte-Claire Que $94,062, Chemetics International Ltd Vancouver BC $200,909, Clearwater Lobsters Ltd Bedford NS $65,702, Concord Scientific Corp Downsview Ont $262,253, Connaught & Laboratories Ltd Willowdale Ont $1,114,829, Corona Vacuum Coaters Inc Vancouver BC $113,862, Currie Coopers & Lybrand Ottawa Ont $96,000, C Yan Netten Ruskin BC $52,230, C I P Inc Gatineau Que $63,000, Dalhousie University Halifax NS $162,732, Daychem Laboratory Fairborn Ohio USA $153,191, DMR & Associates Ottawa Ont $89,803, Dobrocky Sestech Ltd Sidney BC $107,738, D A F Indal Ltd Mississauga Ont $143,744, D S M A Atcon Ltd Toronto Ont $55,840, École Polytechnique de Montréal Montreal Que $83,573, Econotech Services Ltd New Westminster BC $70,363, Enchem Development Ltd Vancouver BC $586,458, Energy Research Corp Montreal Que $68,400, Enermodal Eng Ltd Waterloo Ont $84,646, Entropy Control Ltd Thornhill Ont $68,728, Ernst & Whinney Toronto Ont $65,239, E J Fajaci & Associates Ltd Winnipeg Man $67,543, Fisheries and Oceans Ottawa Ont $113,665, Forest Machinery Co Dundas Ont $114,712, Forintek Canada Corporation Ottawa Ont $104,574, Frank Maine Consulting Ltd Guelph Ont $73,469, Gas-

SCIENCE AND TECHNOLOGY—*Concluded*

$984,598, G I D Ltd Quebec City Que $58,182, Hawes & Wight Ltd Pte-Claire Que $62,044, Huntec (70) Ltd Scarborough Ont $721,791, Hyd-Mech Engineering Ltd Woodstock Ont $251,318, Indescor Hydrodynamics Concord Ont $170,883, Infrared Photo Ltd Ottawa Ont $90,451, Institut de recherche de l'Hydro-Québec Varennes Que $68,294, Institute for Hydrogen Systems Mississauga Ont $125,935, IRAD Corporation Kanata Ont $51,890, I B E C Beck Analytical Services Mississauga Ont $96,273, I C A M Technology Pte-Claire Que $58,811, I N R S Énergie Varennes Qué $272,579, James F Hickling Management Consultant Ltd Ottawa Ont $126,208, J C Bedard Transfert Ltd Ottawa Ont $95,962, J D Reed Machine Ltd Brantford Ont $109,519, Kemic Bioresearch Lab Ltd Kentville NS $57,922, Lenbrook Industries Ltd Scarborough Ont $81,426, Les Industries Henri Mitchell Ltée Montreal Que $82,157, L Jones & Assoc Inc Ottawa Ont $173,865, McLaren Plansearch Services Ltd Edmonton Alta $260,910, Manitoba H V D C Research Center Winnipeg Man $249,254, McGill University Montreal Que $543,678, McMaster University Hamilton Ont $123,929, Mechron Energy Ltd Ottawa Ont $79,946, Memorial University St John's Nfld $53,056, Moniteq Ltd Concord Ont $175,221, Montreal Engineering Co Ltd Montreal Que $257,494, MPB Technologies Inc Dorval Que $319,640, Nenon Burlington Ont $94,964, Noranda Mines Ltd Pte-Claire Que $633,869, Nordco Ltd St John's Nfld $60,934, Norsun Manotick Ont $86,208, Nortec Solar Industries Inc Manotick Ont $216,832, Nova Energy Ltd Dartmouth NS $172,442, Nova Scotia Research Foundation Corp Dartmouth NS $54,985, NB Research & Productivity Council Fredericton NB $68,072, Ontario Hydro Toronto Ont $60,761, Ontario Research Foundation Mississauga Ont $1,013,746, O B O E Engineering Ltd Ottawa Ont $76,624, Parker Design Ltd Whitby Ont $76,026, Peter Ward & Associates Ltd Vancouver BC $67,751, Petro Sun Inc Longueuil Que $162,421, Queen's University at Kingston Kingston Ont $232,145, Resource Ventures Inc Charlottetown PEI $118,981, Saskatchewan Research Council Saskatoon Sask $89,129, Scotia Liquicoal Ltd Halifax NS $62,656, Seneca College of Applied Arts North York Ont $73,106, Silonex Inc Montreal Que $98,865, Simon Fraser University Burnaby BC $140,188, Society of Manufacturing Engineers Windsor Ont $68,926, Solar Applications & Research Ltd Vancouver BC $54,084, Solar Systems Industries Ltd Richmond BC $148,464, Solartech Ltd Toronto Ont $51,049, Solevay Energy Corp Vancouver BC $59,971, Soltrac Inc Lachine Que $66,183, Spar Aerospace Ltd Weston Ont $886,829, Spectranac Power Conversion Systems Inc Mississauga Ont $482,234, Standard Aero Ltd Winnipeg Man $80,000, Supply and Services Canada Hull Que $61,912, Swedish Maritime Goteberg Sweden $149,662, Technical University of Nova Scotia Halifax NS $159,001, Thermactive Systems Corp Hudson Que $151,692, Town of Edson Edson Alta $95,000, TPK Solar Systems Inc Nepean Ont $86,482, Transport Canada Ottawa Ont $110,000, T A Croil Assoc Ltd Toronto Ont $61,158, T E S Ltd Ottawa Ont $319,649, Uniroyal Ltd Guelph Ont $256,445, Université de Sherbrooke Sherbrooke Que $189,410, University of Alberta Edmonton Alta $108,651, University of: BC Vancouver BC $369,526, Calgary Calgary Alta $152,471, Guelph Guelph Ont $111,199, Laval Ste-Foy Que $201,011, Ottawa Ottawa Ont $311,644, Saskatchewan Saskatoon Sask $267,590, Toronto Toronto Ont $266,507, Waterloo Waterloo Ont $636,141, Western Ontario London Ont $547,255, Watershed Energy Systems Ltd Toronto Ont $105,903, Welding Institute of Canada Oakville Ont $283,731, W L Wardrop Associates Ltd Winnipeg Man $93,065, W R Davis Engineering Ottawa Ont $327,048.

Other services $7,076,991—Allied Maintenance Services Halifax NS $54,077, Canadian Government Photo Centre Ottawa Ont $227,094, Carleton University Ottawa Ont $247,205, Control Data Canada Ltd Mississauga Ont $66,828, Crawley & McCracken Co Ltd Montreal Que $126,500, DMR & Associates Ottawa Ont $364,073, Environment Canada Downsview Ont ($85,956), Les 500 services de sélection Montreal Ltee Montreal Que $52,204, MacDonald & Brisson Personnel Services Ottawa Ont $55,056, Management and Planning Software Group Inc Willowdale Ont $104,419, Modern Building Cleaning Saskatoon Sask $65,101, Modern Cleaning Services Ottawa Ltd Ottawa Ont $743,135, National Research Council of Canada—Scientific and Technical Information Program Ottawa Ont $243,216, Natural Sciences and Engineering Research Council Ottawa Ont ($577,045), Public Works Canada Ottawa Ont $118,396, Service d'entretien d'édifice Allied Qué Inc Montreal Que $57,000, Society of Manufacturing Engineers Windsor Ont $248,597, Supply and Services Canada Hull Que $3,502,802.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM $3,899,709

Computer services $160,909—National Library of Canada Ottawa Ont $100,000.

Engineering services (including research) $4,968

Scientific services (including research) $15,370

Training and educational services—Non-public servants $3,729

Training and educational services—Public servants $18,634

Other professional services $180,040—Sudershan Sehgal Ottawa Ont $87,000.

Other services $3,516,059—Corona Vacuum Coaters Inc Vancouver BC $60,720, Lehmann Bookbinding Ltd Waterloo Ont $81,976, National Film Board Ottawa Ont $347,289, National Research Council of Canada—Scientific and Industrial Research Program Ottawa Ont $2,044,492, Supply and Services Canada Hull Que $118,385, University of Alberta Edmonton Alta $131,942, University of Saskatchewan Saskatoon Sask $84,738.

Natural Sciences and Engineering Research Council $1,430,827

Computer services $314,845—Maxima Computer Management Consultants Ltd Ottawa Ont $271,750.

Protection services $414

Scientific services (including research) $165,112

Training and educational services—Public servants $3,672

Other professional services $254,151—Currie Coopers and Lybrand Ottawa Ont $85,118.

Other services $692,633—Government of Canada—National Research Council $325,111, MacDonald and Brisson Ottawa Ont $56,186.

Science Council of Canada $813,028

Scientific services (including research) $632,689

Training and educational services—Public servants $16,095

Other professional services $83,188

Other services $81,056

SECRETARY OF STATE $34,746,301

Department $26,247,094

ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM $3,686,062

Accounting services $97,854—Supply and Services Canada Hull Que $97,854.

SECRETARY OF STATE—*Continued*

Computer services $766,820—Canada Permanent Trust Company Toronto Ont $318,931, Canada Systems Group Ltd Ottawa Ont $54,531, Fed System Cda Ottawa Ont $103,910, Synerlogic Ottawa Ont $62,294, Ultracom Consulting Services Ltd Ottawa Ont $117,355.

Protection services $35,562

Training and educational services—Public servants $180,627—Public Service Commission Ottawa Ont $82,253.

Other professional services $587,662—Canada Permanent Trust Company Toronto Ont $224,885.

Other services $2,017,537—Datacrown Inc Willowdale Ont $524,474, DPA Consulting Ltd Ottawa Ont $66,931, Econosult Inc Montreal Que $69,575, Ontario Institute for Studies in Education Toronto Ont $50,000, Peat Marwick Partners Ottawa Ont $60,675, Supply and Services Canada Hull Que $266,474.

OFFICIAL LANGUAGES PROGRAM $10,255,813

Accounting services $5

Computer services $102,335

Training and educational services—Public servants $72,359

Other professional services $209,637

Other services $9,871,477—Barbara Personnel Inc Ottawa Ont $304,154, Brujac Communications Ottawa Ont $67,673, Canacom Inc Montreal Que $167,506, Centre du Français d'Ottawa Inc Ottawa Ont $113,225, Compagnie de traduction universelle Montreal Que $278,522, Craidig Kanata Ont $72,828, Datacrown Inc Willowdale Ont $238,137, Energy, Mines and Resources Ottawa Ont $115,073, Infomart Toronto Ont $86,814, Jay Walsh Inc Ottawa Ont $56,388, Les Traductions Devinat Ltee Wilson's Corners Que $52,045, Les Traductions Philippe Tanguay East Broughton Que $64,897, Lexiconsult Inc Ottawa Ont $111,702, Métaphrase Inc Ottawa Ont $66,622, Osgoode Technical Translations Toronto Ont $384,721, Société Ardenn Inc Ottawa Ont $63,393, Société Eskenazi Inc Kenmore Ont $85,226, Société Gamma Inc Ottawa Ont $137,333, Statistics Canada Ottawa Ont $68,100, Supply and Services Canada Hull Que $384,543, Termicar Ltee Aylmer Que $69,190, Tradinter Inc Ottawa Ont $85,515, Traductions B et B 1978 Ltee Montreal Que $388,179, Traductions Naperco Inc Montreal Que $50,082, Traductor Montreal Que $134,633, Transcomm Translation Inc Ottawa Ont $197,235, Translaw Inc Ottawa Ont $51,317, Treasury Board Ottawa Ont $100,354.

EDUCATION SUPPORT PROGRAM $5,416,528

Computer services $71,963—Canada Systems Group Ltd Ottawa Ont $65,600.

Training and educational services—Public servants $10,095

Other professional services $90,830—A W Johnson Ottawa Ont $58,316.

Other services $5,243,640—Datacrown Inc Ottawa Ont $87,372, Datacrown Inc Willowdale Ont $441,012, Minister of Finance Province of British Columbia Victoria BC $324,053, Minister of Finance and Industry Province of New Brunswick Fredericton NB $242,090, Newfoundland Exchequer Account St John's Nfld $126,090, Provincial Treasurer Province of: Alberta Edmonton Alta $495,229, Manitoba Winnipeg Man $136,966, Nova Scotia Halifax NS $284,040, Ontario Toronto Ont $1,477,973, Prince Edward Island Charlottetown PEI $57,764, Saskatchewan Regina Sask $136,257, Statistics Canada Ottawa Ont $1,114,192.

CITIZENSHIP AND CULTURE PROGRAM $6,888,691

Accounting services $18,338

Computer services $73,350

Legal services $22,786

Training and educational services—Public servants $34,015

Other professional services $1,135,343—DPA Group Inc Vancouver BC $100,000, Touche Ross and Partners Ottawa Ont $51,864.

Other services $5,604,859—500 Selections Services Ottawa Ont $57,028, Ampleman Pyrotechnics Montreal Que $160,039, Barbara Personnel Inc Ottawa Ont $50,053, Bradson Personnel Services Ottawa Ont $54,300, Canadian Broadcasting Corporation Ottawa Ont $450,983, Datacrown Inc Ottawa Ont $326,000, Datacrown Inc Willowdale Ont $538,127, Hand Fireworks Inc Milton Ont $114,716, J Lemay Winnipeg Man $139,000, Movenpick Toronto Ont $81,639, National Capital Commission Ottawa Ont $150,000, National Defence Ottawa Ont $57,343, Public and Industrial Relations Ottawa Ont $58,462, Statistics Canada Ottawa Ont $85,974, Supply and Services Canada Hull Que $488,767, Treasury Board Ottawa Ont $192,897, Victor Temporary Services Ottawa Ont $80,349, Winnipeg Convention Centre Winnipeg Man $164,254.

Advisory Council on the Status of Women $443,285

Accounting services $12

Training and educational services—Public servants $10,550

Other professional services $315,067

Other services $117,656

Public Service Commission $6,826,606

PUBLIC SERVICE COMMISSION $5,682,017

Computer services $657,967—ACS Associates Consulting Services Ottawa Ont $103,830, CGI Information Systems and Management Consultants Ottawa Ont $59,728, Metro Systems Inc Ottawa Ont $61,330, Systemhouse Inc Ottawa Ont $236,437, Ultracom Consulting Ottawa Ont $109,560.

Health and welfare services $62,503

Protection services $293,692—Canadian Corps of Commissionaires Ottawa Ont $214,436.

Training and educational services—Non-public servants $30,481

Training and educational services—Public servants $2,447,252—Berlitz School of Languages Ottawa Ont $151,040, Memramcook Institute St-Joseph NB $58,668, Mount Royal College Calgary Alta $62,760, Public Service Commission Ottawa Ont $302,177, University of Moncton Moncton NB $530,705.

Other professional services $787,545—Peat Marwick and Associates Ottawa Ont $61,006.

Other services $1,402,577—K G Campbell Corporation Ottawa Ont $111,019, Supply and Services Hull Que $446,647, Treasury Board Ottawa Ont $120,000, The 500 Selection Service Ottawa Ont $143,334, Victor Temporary Services Ottawa Ont $71,676.

PUBLIC SERVICE COMMISSION—STAFF DEVELOPMENT AND TRAINING REVOLVING FUND $1,144,589

Computer services $46,735

Protection services $95,629

Training and educational services—Public servants $647,208—Public Service Commission Ottawa Ont $62,170.

Other professional services $177,647—Treasury Board Ottawa Ont $56,356.

SECRETARY OF STATE—*Concluded*

Other services $177,370

Social Sciences and Humanities Research Council $574,253

Accounting services $32,257

Computer services $79,030—Systemhouse Ltd Ottawa Ont $79,030.

Protection services $16,062

Training and educational services—Public servants $41,385

Other professional services $177,504

Other services $228,015

Status of Women—Office of the Co-ordinator $655,063

Training and educational services—Public servants $19,660

Other professional services $591,748—Harbourfront Corporation Toronto Ont $100,000, University of Guelph Guelph Ont $112,000.

Other services $43,655

SOCIAL DEVELOPMENT $188,680

Protection services $1,657

Training and educational services—Public servants $23,336

Other professional services $92,372

Other services $71,315

SOLICITOR GENERAL $133,305,555

Department $5,009,011

ADMINISTRATION PROGRAM $5,009,011

Accounting services $142,837

Computer services $166,587—Midland Microcomputers Ottawa Ont $64,937, Ourscan Ltd Ottawa Ont $59,670.

Legal services $48,884

Protection services $244,439—Canadian Corps of Commissionaires Ottawa Ont $244,439.

Training and educational services—Public servants $112,062

Other professional services $2,184,499—Bureau of Management Consultants Ottawa Ont $151,496, The Research Group Toronto Ont $175,073, Thorne Riddell Chartered Accountants Ottawa Ont $68,276, Simon Fraser University Burnaby BC $67,848, Statistics Canada Ottawa Ont $178,000.

Other services $2,109,703—Barbara's Office Personnel Services Ottawa Ont $173,203, Miss Hall's Personnel Services Ottawa Ont $106,812, Supply and Services Canada Ottawa Ont $290,492, Statistics Canada Ottawa Ont $70,834, Synergistics Consulting Toronto Ont $118,540.

Correctional Service $83,951,652

Accounting services $18,736

Health and welfare services $28,500,627—Agence Sociale Spécialisée de Hull Hull Que $152,212, Alberta Seventh Step Society Calgary Alta $100,137, Alberta Solicitor General Edmonton Alta $170,254, Alcohol and Drug Dependency Commission Fredericton NB $92,046, Alcohol and Drug Problem Institute Charlottetown PEI $62,616, Allied Indian and Metis Society Vancouver BC $140,162, Alta 7th Step Society Calgary Alta $65,098, Arctic House CRC Yellowknife NWT $52,335, Arid Group Homes Thorold Ont $137,563, Bold Park Lodge Inc Hamilton Ont $87,809, Carrefour Nouveau-Monde Montreal Que $348,475, Cité de la Santé Laval Que $384,614, CMA Radiologistes Inc Laval Que $66,342, CRC Amos Amos Que $81,583, Derumaux Dr D L Campbellford Ont $53,756, Edmison House Peterborough Ont $281,431, Elizabeth Fry Society Kingston Ont $113,090, Toronto Ont $101,712, Grosvenor Place Winnipeg Man $50,101, Hatfield Society Vancouver BC $160,150, Horizon House Ottawa Ont $81,061, Hotel Dieu Hospital Kingston Ont $361,743, House of Hope Ottawa Ont $241,016, Howard House Association Sydney NS $120,414, Howard J Calgary Alta $51,951, Institute Philippe Pinel Montreal Que $8,964,000, John Howard CRC Moncton Inc Moncton NB $208,732, John Howard Society Prince George BC $62,803, Toronto Ont $183,152, Kelowna BC $143,092, Edmonton Alta $121,853, Victoria BC $220,897, Saint John NB $189,160, St John's Nfld $227,260, Vancouver BC $59,664, Kingston General Hospital Kingston Ont $127,490, Kirkpatrick House Ottawa Ont $197,547, Landry J C Ste Therese Que $64,000, Laren House Society Victoria BC $149,276, Leo's Boys Cross Roads Montreal Que $192,407, Liang Dr Francis Vancouver BC $63,515, Mackenzie House Society Mackenzie BC $58,457, Maison Le Joins-Toi Granby Que $159,112, Maison Le Portage Montreal Que $76,810, Maison Painchaud St-Pascal Que $61,430, Maison Radisson Trois-Rivières Que $101,495, Maison Transition Montreal Montreal Nord Que $305,405, Matsqui-Abbotsford Community Services Abbotsford BC $63,896, Mental Health Centre Penetanguishene Ont $163,762, Micmac Friendship Centre Halifax NS $136,082, Middleton Dr Kenneth White Rock BC $63,607, Mission Memorial Hospital Mission BC $51,739, Moncton Hospital Moncton NB $133,912, Murray Kenneth R and Associates Surrey BC $51,691, Native Clan Winnipeg Man $271,295, Native Counselling Service of Alberta Edmonton Alta $148,557, New Hope Therapeutic Society Surrey BC $51,951, Para Med Health Services Toronto Ont $94,007, Pines Camp Keewatin Ont $95,257, Prince George Activator Society Prince George BC $192,645, Religious Hospitalliers of Saint Joseph Kingston Ont $75,411, Residence Emmanuel Gregoire Montreal Que $390,452, Salvation Army Concord Ont $269,374, St John's Nfld $107,824, Toronto Ont $59,195, Salvation Army Residential Halifax NS $180,769, Serenity House of Quinte Belleville Ont $57,843, Service Aide Prisonniers de Sherbrooke Sherbrooke Que $272,280, Seventh Step Society New Westminster BC $155,875, Shaughnessy Hospital Vancouver BC $174,284, Societé John Howard Montreal Que $81,492, St Leonard's House Halifax NS $96,587, Trenton Ont $51,214, St Leonard's Society Brantford Ont $210,456 Hamilton Ont $269,168, London Ont $250,705, Windsor Ont $145,070, St Leonard's House Sudbury Ont $109,089, Toronto Ont $129,889, St Leonard's Peel Brampton Ont $195,632, St Leonards Society-North Shore Vancouver BC $59,994, Station Formation Quebec Quebec Que $55,697, United Church Halfway House Winnipeg Man $223,983, University of: Manitoba Winnipeg Man $58,705, Saskatoon Saskatoon Sask $55,388, Upjohn Healthcare Willowdale Ont $106,891, Vancouver General Hospital Vancouver BC $56,309, Warner Dr D F Red Deer Alta $81,339, Wayside House of St Catharines St Catharines Ont $75,062, Wilson G S L Drumheller Alta $53,641, X-Kalay St Norbert Man $55,668, YMCA Halifax NS $84,168, YMCA Ottawa Ottawa Ont $58,003.

Legal services $190,908

Protection services $2,421,057—BC Corps of Commissionaires Vancouver BC $238,318, Canadian Corps of Commissionaires Ottawa Ont $1,572,760, Service Protection Burns Montreal Que $286,547.

Training and educational services—Non-public servants $10,300,751—Alcoholism Foundation Winnipeg Man $61,286, Athabasca University Athabasca Alta $125,640, Caisse Populaire Notre-Dame Montreal Que $176,032, Camosun College Victoria BC $72,130, Collège Marie-Victorin Montreal Que $348,126, Compris Inc Ottawa Ont $142,518, Cybershare Ltd Winnipeg Man $237,001, Department of Education Dartmouth NS $550,383,

SOLICITOR GENERAL—*Continued*

Drumheller Valley School Division #62 Drumheller Alta $392,472, Fraser Valley College Abbotsford BC $333,049, Frontenac County Board of Education Kingston Ont $1,267,408, Frontier School Division Winnipeg Man $66,240, Galryc Ltd Moncton NB $110,597, Godon N Annonciation Que $81,825, Jackson John A Coquitlam BC $58,945, Loyalist College Belleville Ont $402,387, Memramcook Institute St Joseph NB $91,544, Minister of Finance Halifax NS $106,939, Ministère de l'éducation Montreal Que $432,397, Ministère de l'éducation du Québec Quebec Que $437,336, Ministère des Finances Quebec Que $333,875, Natonum Community College Prince Albert Sask $426,011, NB Community College Moncton NB $485,255, Pacific Vocational Institute Burnaby BC $99,769, Queen's University Kingston Ont $81,115, Saskatoon Community College Saskatoon Sask $96,449, Scott Paper International New Glasgow NS $69,299, Seneca College of Applied Arts Willowdale Ont $52,983, Seradep Inc Montreal-Nord Que $904,032, Simon Fraser University Burnaby BC $484,610, Tele-University Quebec Que $55,726, Université de Montréal Montreal Que $55,190, University of Winnipeg Winnipeg Man $67,920, Winnipeg School Division Winnipeg Man $134,795.

Training and educational services—Public servants $1,668,733—Bell Canada Don Mills Ont $74,830, Caron School of Languages Vanier Ont $87,372, École de Langues Kingston Kingston Ont $55,597, Frontier College Toronto Ont $249,145, Memramcook Institution St Joseph NB $69,205, Public Service Commission Ottawa Ont $159,197.

Other professional services $14,781,786—Abatic Consulting Services Ltd Ottawa Ont $192,076, Adga Ltd Ottawa Ont $52,345, AH Sheridan and Associates Ottawa Ont $89,982, Alan Pearson Associates Toronto Ont $73,812, Alberta Advance Education Edmonton Alta $91,203, Arthur Slipper and Associates Ltd Vancouver W BC $101,479, Automated Office Systems Vancouver BC $68,177, Bailey-Rose Ltd Ottawa Ont $80,349 Bexhill MGMT Consultants Hull Que $67,150, Binomial Group Ltd Manotick Ont $104,524, Blood Houghton Hughes Marshall Ottawa Ont $52,665, Bryker Data Systems Ltd Willowdale Ont $88,218, Chandler Kennedy Group Calgary Alta $55,957, College Marie-Victorin Montreal Que $75,769, Construction Management Services Ottawa Ont $218,593, Consultants Nurbella Montreal Que $243,873, Control Data Canada Ltd Mississauga Ont $121,097, Cross Maureen Lois Ottawa Ont $51,573, Decision Management Consultants Ottawa Ont $89,692, DMR and Associates Ottawa Ont $123,415, Domus Software Ltd Ottawa Ont $367,372, DPA Consulting Ltd Ottawa Ont $60,519, Dugas Alphonse Montreal Que $66,869, EAC Amy and Sons Ltd Ottawa Ont $147,576, Eliasson Apostle and Assoc Ltd Ottawa Ont $65,220, Epix Sherbrooke Que $145,778, Fraser Valley College Abbotsford BC $106,914, Free Methodist Church Canada Belleville Ont $54,823, Groupe Modugest Longueuil Que $56,028, Hartt and Page Ltd Ottawa Ont $254,902, Ian Martin Associates Ltd Toronto Ont $56,034, Ingstrup Dr Ole Ottawa Ont $70,133, JSI Systems Engineering Ottawa Ont $825,144, Keith K Paget Eng Ltd Red Deer Alta $75,419, Koopman Dr Peggy Vancouver BC $51,400, Letra Campbell Calif USA $231,425, MacLean and Associates Ottawa Ont $55,300, Mana Research Vancouver BC $65,092, Matsui Baer Vanstone Freeman Toronto Ont $65,549, Mechron Energy Ltd Ottawa Ont $127,139, Meek Klausen Servage Walker Rexdale Ont $103,378, Montreal Engineering Company Ltd Montreal Que $111,107, NB Community College Moncton NB $149,261, Opex 82 Montreal Que $60,774, Peika U Montreal Que $61,859, Quantum Information Resources Ltd Ottawa Ont $61,396, Queen's University Kingston Ont $297,596, RC Archdiocese of Kingston Kingston Ont $51,716, Real Opportunities for Prisoners Halifax NS $66,038, Research Group Toronto Ont $56,028, Resomax Management Inc Ottawa Ont $122,186, Roy Ball Association Ltd Ottawa Ont $266,593, Scott Paper International New Glasgow NS $114,451, Seradep Montreal Que $285,719, Simon Fraser University Burnaby BC $87,866, Supply and Services Canada Ottawa Ont $1,136,829, Synerlogic Inc Ottawa Ont $179,902, Systemhouse Ltd Ottawa Ont $107,092, Systems and Software Consultants Ottawa Ont $429,658, Total Employment Services Ottawa Ont $62,941, Trantel Information Service Brighton Ont $51,982, Treasury Board Ottawa Ont $62,360, United Church of Canada Toronto Ont $145,033, Vantour James A Orleans Ont $86,546.

Other services $26,069,054—Action Personnel Services Ottawa Ont $56,628, Alberta Solicitor General Edmonton Alta $294,210, Arthur Richer et Fils Inc Ste Sophie Que $70,493, Barbara's Office Personnel Ltd Ottawa Ont $217,921, Bradson Personnel Pool Ottawa Ont $184,722, British Columbia Corrections Association Vancouver BC $50,016, Bryker Data Systems Ltd Willowdale Ont $74,119, Bryker Data Systems Ltd Don Mills Ont $641,495, Burwash Native Peoples Project Sudbury Ont $104,000, Canadian Corps of Commissionaires Saint John NB $61,868, Canadian Government Photo Centre Ottawa Ont $50,374, Coalition Supportive Services Halifax NS $143,964, Correctional Service of Canada Corcan Ottawa Ont $71,840, Department of Communications Ottawa Ont $715,777, Eveche de St Hyacinthe St Hyacinthe Que $51,684, Eveche de St Jerome St Jerome Que $68,578, Excavation Belanger Y Inc Drummondville Que $151,701, Fairbairn Executive Services Ltd Ottawa Ont $52,920, Fraser Valley College Abbotsford BC $203,641, Frontier College Toronto Ont $155,000, Henco Software Waltham Mass USA $52,612, Ives Temporary Services Ltd Saskatoon Sask $85,646, John Howard Society of BC Vernon BC $50,700, Kingston Heritage Job Fund Kingston Ont $88,213, Lutheran Council in Canada Winnipeg Man $75,556, MacDonald and Brisson Personnel Ottawa Ont $120,205, Malaspina College Nanaimo BC $53,754, Mana Research Ltd Vancouver BC $273,979, Manpower Temporary Services Kingston Ont $69,393, Minister of Finance Fredericton NB $65,299, Ministère de la Justice Quebec Que $4,204,539, Ministry of Attorney-General BC Victoria BC $588,808, Modern Building Cleaners Saskatoon Sask $54,516, Network W P Personnel Inc Ottawa Ont $82,207, Newfoundland Exchequer Account St John's Nfld $528,005, Office Assistance Vancouver BC $74,706, Office Overload Kingston Ont $248,411, Peres Franciscains Montreal Que $76,603, Personnel Search Ltd Moncton NB $64,718, Prince George Activator Society Prince George BC $99,993, Province of Manitoba Winnipeg Man $235,218, Province of Northwest Territories Yellowknife NWT $325,340, Province of Nova Scotia Halifax NS $162,254, Province of Saskatchewan Regina Sask $180,768, Public Works Canada Ottawa Ont $58,702, Quantum Management Services Montreal Que $475,409, Real Opportunities for Prisoners Halifax NS $224,370, Residence Emmanuel Gregoire Montreal Que $119,000, Sables Fournel et Fils Inc Ste Anne des Plaines Que $103,799, Scott Paper International New Glasgow NS $51,028, Supply and Services Canada Ottawa Ont $5,309,673, Synod Diocese de Montreal Montreal Que $51,371, Tetrad Marketing Sales Ltd Ottawa Ont $738,754, The 500 Selection Services Ltd Montreal Que $107,492, The 500 Selection Services Ltd Ottawa Ont $64,956, Total Employment Services Toronto Ont $59,116, Treasurer of Ontario Toronto Ont $2,079,251, Valley Stenographic Ltd Abbotsford BC $137,673, Via Travail Opex Montreal Que $250,050, Victor Temporary Services Ottawa Ont $84,617.

National Parole Board $467,590

Accounting services $36,450

Computer services $47,610

Legal services $1,687

Protection services $46,191

Training and educational services—Public servants $84,948

Other professional services $165,493

Other services $85,211

SOLICITOR GENERAL—*Concluded*

Royal Canadian Mounted Police $43,877,302

LAW ENFORCEMENT PROGRAM $43,877,302

Accounting services $96,047—Supply and Services Canada Ottawa Ont $67,044.

Computer services $7,500

Engineering services (including research) $155,440

Health and welfare services $11,818,772—D S Clément dentist Pointe-Claire Que $60,027, Dept of Veterans Affairs Dental Vancouver BC $77,912, Dept of Veterans Affairs Ottawa Ont $154,113, Dept of Veterans Affairs Dartmouth NS $127,147, Dr S Feigunbaum dentist Westmount Que $53,348, General Hospital Corporation St John's Nfld $68,082, National Defence Medical Centre Ottawa Ont $539,924, Ottawa Civic Hospital Ottawa Ont $78,684, Pharmacie J Hoffman Montreal Que $53,968, Reddy Memorial Hospital Westmount Que $73,918, Dr E Rudnicki dentist Toronto Ont $54,090, University of Alberta Hospital Edmonton Alta $74,350, Vancouver General Hospital Vancouver BC $101,799.

Legal services $417,133

Protection services $11,426,850—Barnes Security Services Ltd Vancouver BC $754,403, The BC Corps of Commissionaires Vancouver BC $664,419, Burns International Security Edmonton Alta $108,999, The Canadian Corps of Commissionaires Ottawa Ont $5,243,576, Canadian Surety Company Ottawa Ont $1,892,855, Pinkerton du Québec Ltée Montreal Que $1,143,545, Pinkerton's of Canada Ltd Halifax NS $677,294, Province of BC $92,794, Twilite Security Ltd Yellowknife NWT $140,603.

Scientific services (including research) $93,329—National Research Council Ottawa Ont $79,514.

Training and educational services—Non-public servants $644,001

Training and educational services—Public servants $980,257—École des langues du Pacifique Delta BC $50,365.

Other professional services $150,479—Supply and Services Canada Ottawa Ont $64,647.

Other services $18,087,494—Canadian Paraplegic Association Vancouver BC $170,104, Compushare Ltd Regina Sask $67,150, Govt of Nfld and Labrador $70,567, The Government of Northwest Territories $62,007, Le Grand Véhicule Montreal Que $65,578, International Criminal Police Organisation Geneva Switzerland $169,734, The Laurier Group Inc Ottawa Ont $63,745, Minister of Finance Provinces of: BC $266,969, Que $98,163, Sask $146,405, NB $144,694, Modern Building Cleaning Regina Sask $69,726, Ottawa Photo Reduction D Ottawa Ont $146,186, Oxford Building Cleaning Winnipeg Man $96,278, Province of Manitoba $153,205, Province of Nova Scotia $139,123, Public Works Canada Ottawa Ont $3,839,171, Sani Building Maintenance Edmonton Alta $130,128, Supply and Services Canada Ottawa Ont $2,127,654.

SUPPLY AND SERVICES $92,411,164

Department $72,168,608

SERVICES PROGRAM $24,267,343

Accounting services $1,702,266—Audit Services Bureau SSC Ottawa Ont $1,123,430, RD Chuchryk and Associates Nepean Ont $101,743, Ergonix Systems Corporation Ottawa Ont $84,888, Jex Information Resource Mgmt Ltd Ottawa Ont $55,157, SSC General Accounting Services Hull Que $119,854.

Computer services $3,794,351—ACS-Associates Consulting Services Ottawa Ont $135,177, Edos Research Associates Inc Ottawa Ont $81,045, Federal Systems of Canada Ottawa Ont $158,415, Hartt and Page Ltd Ottawa Ont $563,816, Infomart Toronto Ont $432,000, Infonaut Inc Montreal Que $50,025, Iota Consulting Ltd Ottawa Ont $62,836, Oaktree Management Consultants Ltd Ottawa Ont $154,400, Quantum Information Resources Ltd Ottawa Ont $332,576, Silico Computer Systems Nepean Ont $71,228, Systemhouse Ltd Ottawa Ont $95,101, Ultracom Consulting Ltd Ottawa Ont $83,828, Veritaaq Inc Ottawa Ont $556,109, Versaterm Systems Ltd Ottawa Ont $66,725.

Protection services $920,866—Canadian Corps of Commissionaires Ottawa Ont $604,628, SSC Comptroller Supply Hull Que $273,523.

Training and educational services—Non-public servants $82,401

Training and educational services—Public servants $1,384,767—Corporation du 450ième anniversaire de Cartier à Gaspé Gaspé Que $114,506, Dannis Management Ltd Ottawa Ont $56,438, DDC Systems Consultants International Ltd Ottawa Ont $65,325, DMR and Associates Ottawa Ont $60,600, Levasseur Pierre Coom Inc d'Orléans Que $195,000.

Other professional services $7,626,304—Frans F Anema Ottawa Ont $52,844, Anderson Techno-Products Inc Ottawa Ont $186,493, ASI Consulting Group Inc Ottawa Ont $64,730, Astell and Associates Victoriaville Que $99,844, Audit Services Bureau SSC Ottawa Ont $90,828, Lloyd Baron Assoc Ltd Vancouver BC $95,726, RE Boston Associates Perth Ont $58,357, Boyle MB and Assoc Inc Baie D'Urfe Que $69,842, SR Bradshaw Nepean Ont $60,271, Business Information Processors Ottawa Ont $55,270, Dannis Management Ltd Ottawa Ont $165,625, DMR and Associates Halifax NS $55,412, Econolynx International Ltd Ottawa Ont $198,612, Ernst and Whinney Ottawa Ont $69,258, Fineline Management Consulting Inc Etobicoke Ont $62,858, Gere Gestion Resources Ltd Ottawa Ont $67,859, German Marine Inc Montreal Que $60,810, Marcel Grenier Verdun Que $59,400, Dr Harley Consultants Ltd Ottawa Ont $56,510, Hartt and Page Ltd Ottawa Ont $445,475, Inno-Tech Developments Ltd Cumberland Ont $67,265, Larsson Associates Ottawa Ont $53,450, Loecus Consulting Group Ottawa Ont $50,397, Lubun Associates Ottawa Ont $92,706, Mallette Major Martin Montreal Que $51,984, Management Counsel International Ottawa Ont $75,828, KA McBirnie and Associates Ottawa Ont $66,392, Microtime Inc Nepean Ont $67,503, Murray Nicholas and Assoc Ottawa Ont $111,376, Nortak Software Ltd Ottawa Ont $79,278, Socar Consultants Ltée Laval Que $50,501, SSC General Accounting Services Hull Que $153,978, Sypher Consultants Inc Ottawa Ont $77,034, Systemhouse Ltd Ottawa Ont $84,129, Touche Ross and Partners Ottawa Ont $76,765, Juan Vabro Gloucester Ont $73,155, Wesley Management Corporation Ottawa Ont $77,869.

Other services $8,756,388—Alphatext Ltd Ottawa Ont $52,371, Audit Services Bureau SSC Ottawa Ont $201,423 Audlen Ltd Ottawa Ont $157,176, Automation Centre of Ottawa Ltd Ottawa Ont $67,633, Barbara Personnel Inc Ottawa Ont $72,202, Berger Heatherington and Assoc Ottawa Ont $442,656, Bradson Personnel Services Inc Ottawa Ont $262,418, Bureau of Management Consulting SSC Ottawa Ont $138,672, Computer Sciences Can Ltd Willowdale Ont $144,057, Concord Publishing Ltd Toronto Ont $53,250, Cossette Communication-Marketing Quebec Que $402,060, Descon Building System Ont Ltd Ottawa Ont $127,910, DE Systems Ltd Ottawa Ont $93,277, DPA Consulting Ltd Ottawa $80,644, The 500 Selection Services Ottawa Ltd Ottawa Ont $64,572, Bruce Fraser Calgary Alta $51,589, Houston Group Communications Ltd Toronto Ont $307,966, Infomart Toronto Ont $61,075, Inno-Tech Developments Ltd Cumberland Ont $59,164, Jeffery William and Associates Don Mills Ont $55,859, Lansdowne Consulting Group Ottawa Ont $69,311, MacDonald and Brisson Ottawa Ont $160,753, JJ McKeage and Assoc Ltd Halifax NS

SUPPLY AND SERVICES—*Continued*

$89,051, M5 Advertising Ltd St John's Nfld $124,438, Miller Wilson and Company Ltd Vancouver BC $171,063, PMF Editorial Services Ottawa Ont $121,825, Polmac Communications Inc Regina Sask $162,266, Portage Personnel Ltd Hull Que $162,103, Prologic Systems Ltd Ottawa Ont $108,544, Public Service Commission Ottawa Ont $316,124, SSC Comptroller Supply Hull Que $1,180,446, SSC General Accounting Services Hull Que $488,491, SSC Gov't of Canada Printing Bureau Hull Que $59,192, Trigon Systems Group Inc Toronto Ont $150,000, Westburn Consultants Winnipeg Man $59,003, Westerlund Emond Toronto Ont $326,994, Williams and Wilson Public Rel Ltd Edmonton Alta $50,100, Wordsnorth Communications Services Winnipeg Man $278,084.

SUPPLY PROGRAM—SUPPLY REVOLVING FUND $30,578,947

Accounting services $2,522,771

Engineering services (including research) $216,840—UR Zinck Nepean Ont $136,022.

Legal services $183,645—Blake Cassels and Graydon Toronto Ont $69,032.

Protection services $374,220—Canadian Corps of Commissionaires Ottawa Ont $214,791.

Scientific services (including research) $5,910

Training and educational services—Non-public servants $82,349

Training and educational services—Public servants $245,342—Valhalla Inn Toronto Ont $141,996.

Other professional services $1,535,429—Acres Consulting Services Ltd Toronto Ont $74,955, Amteck Management Inc Ottawa Ont $359,845, BA Coker Nepean Ont $56,215, RA Rich Nepean Ont $58,012, Ship Shape Marine Design Ltd Ottawa Ont $452,624, Supply and Services Canada Hull Que $116,157.

Other services $25,412,441—Acme Signalisation Pointe-aux-Trembles Que $408,419, Amenagement Expositions Ltée St-Laurent Que $358,068, Archex Display Ltd St-Laurent Que $54,497, Barbara Personnel Inc Ottawa Ont $269,302, Beaver Decalcomania Inc St-Laurent Que $386,554, Bedfco Div of Gerodon Inc Laval Que $98,587, Bradson Personnel Services Inc Ottawa Ont $154,550, Canada Systems Group Ltd Ottawa Ont $2,431,460, Chairman Mills Ltd Willowdale Ont $141,471, Cincom Systems of Canada Ltd Mississauga Ont $87,071, Computcraft Systems Ltd Ottawa Ont $143,911, Dataline Inc Ottawa $1,189,393, Disney Display Div of Intex Toronto Ont $1,799,006, Energy, Mines and Resources Ottawa Ont $149,294, Expo 4 Inc Lachine Que $469,105, Expo Graphics and Displays Div Hull Que $196,235, Expo Systems Scarborough Ont $3,414,754, Ferguson-Todd Design Assoc Ottawa Ont $85,650, First City Capital Ottawa Ont $652,898, Hexagon Computer Systems Inc Ottawa Ont $158,973, Indigo Software Ltd Ottawa Ont $114,816, International Productions West Germany $74,281, Kadoke Display Toronto Ont $700,653, Kelly Services Ltd Toronto Ont $63,938, M Theresa Ault Ltd Ottawa Ont $228,585, MacDonald and Brisson Personnel Ottawa Ont $77,186, McNicol Stevenson Ltd Scarborough Ont $96,994, Micro-Can A Div of Ced-Can Ltd Ottawa Ont $50,227, National Film Board Montreal Que $54,131, North American Van Lines Dartmouth NS $129,234, Peat Marwick and Partners Ottawa Ont $52,750, Portage Personnel Ltee/Ltd Hull Que $206,536, Prologic Systems Ltd Ottawa Ont $227,378, Quasar Systems Ltd/Systemes Ottawa Ont $130,570, Saunders/McFarlane Ottawa Ont $64,881, Smith-Scott Consultants Ltd Ottawa Ont $1,276,876, Somapro Ltd/Ltee Ottawa Ont $73,254, Supply and Services Hull Que $707,547, Synerlogic Ottawa Ont $132,513, Western Display Services Ltd Richmond BC $113,803.

SUPPLY PROGRAM—UNSOLICITED PROPOSALS $14,914,503

Scientific services (including research) $14,914,503—ABL Forest Science Inc Toronto Ont $62,089, A-Cubed Inc Mississauga Ont $188,400, Aeroscoustics Engineering Ltd Rexdale Ont $54,551, AGM Steel Industries Ltd Winfield BC $98,709, Arctic Sciences Ltd Sidney BC $51,000, Associated-Kellogg Ltd Toronto Ont $61,021, Atlantic Oceanics Company Ltd Dartmouth NS $96,441, BC Research Vancouver BC $64,290, Barringer Research Ltd Rexdale Ont $95,000, Barrodale Computing Services Ltd Victoria BC $88,000, Bioquest International Inc Winnipeg Man $62,880, University of BC Vancouver BC $130,523, CIRPA/ADISQ Foundation Toronto Ont $120,375, CTF Systems Inc Port Coquitlam BC $189,122, Canada Cement Lafarge Ltd Montreal Que $54,400, Canadair Ltd Saint-Laurent Que $270,588, Canadian Astronautics Ltd Ottawa Ont $1,431,331, Canadian Engineering Surveys Co Ltd Edmonton Alta $92,200, Canadian Instrumentation and Research Ltd Mississauga Ont $131,954, Canadian Marconi Company Montreal Que $91,649, Canviro Consultants Ltd Kitchener Ont $51,578, Coastline Environmental Services Ltd Vancouver BC $88,250, COM DEV Ltd Cambridge Ont $263,808, Contrawl Ltd St John's Nfld $173,482, Dearborn Chemical Company Ltd Mississauga Ont $140,000, De Havilland Aircraft of Canada Ltd Downsview Ont $96,355, Dipix Systems Ltd Ottawa Ont $210,000, Dobrocky Seatech Ltd Sidney BC $85,119, Environnement Illimite Inc Ste-Julie Que $67,000, Fishery Products International Ltd St John's Nfld $117,731, Focal Marine Ltd Bedford NS $157,075, Geotech Ltd Markham Ont $300,000, Golder Associates (Eastern Canada) Ltd Mississauga Ont $267,564, Grove Telecommunications Ltd St John's Nfld $160,363, Hardy Associates (1978) Ltd Dartmouth NS $65,000, Dr Deborah Hood Henderson Vancouver BC $60,000, Huntsman Marine Laboratory St Andrews NB $195,000, Hurley Fisheries Consulting Dartmouth NS $61,500, IBI Group Toronto Ont $51,500, Instrumentation GDD Inc Ste-Foy Que $50,000, Interact Computing Services Ltd Sidney BC $78,808, Jasco Research Ltd Sidney BC $120,000, Jatel Communications Systems Ltd Kanata Ont $79,871, Lab-Elite Ltée Montreal Que $86,730, Université Laval Ste-Foy Que $273,443, Les Consultants BPR Quebec Que $89,235, LGL Ltd King City Ont $132,808, LGL Ltd Sidney BC $80,000, Litton Systems Canada Ltd Rexdale Ont $92,422, Logimer Inc Quebec Que $89,900, University of Manitoba Winnipeg Man $76,468, Maya Heat Transfer Technologies Ltd Montreal Que $51,640, Meyer Systems Incorporated Vancouver BC $82,600, Microtel Pacific Research Burnaby BC $86,501, MMS Man-Machine Systems Consultants Inc Toronto Ont $74,000, Moniteq Ltd Concord Ont $140,000, Morrison Hershfield Ltd Toronto Ont $213,397, MPB Technologies Inc Dorval Que $430,739, Norpak Corporation Kanata Ont $766,777, Nortech Surveys (Canada) Ltd Calgary Alta $210,000, D Neumann & Associates Pointe-Claire Que $52,960, Newton Frank Arthur Inc Toronto Ont $53,135, Northern Airborne Technology Ltd Prince George BC $70,000, Ontario Research Foundation Mississauga Ont $225,306, Optech Inc Downsview Ont $58,905, Pacific Trident Mariculture Ltd Victoria BC $80,246, Université du Québec Ste-Foy Que $53,500, Université du Québec Ville de Laval Que $68,080, S L Ross Environmental Research Ltd Ottawa Ont $65,000, Saskatchewan Research Council Saskatoon Sask $130,388, University of Saskatchewan Saskatoon Sask $51,025, Scientific Instrumentation Ltd Saskatoon Sask $104,000, Seaconsult Marine Research Ltd Vancouver BC $60,000, Seakem Oceanography Ltd Sidney BC $222,976, Selco Inc Mississauga Ont $74,978, Services Converto-Braille Cypihot-Galarneau Hull Que $73,282, Simon Fraser University Burnaby BC $53,600, Spar Aerospace Ltd Ste-Anne-de-Bellevue Que $189,945, Stanley Associates Engineering Ltd Edmonton Alta $145,000, Stelco Inc Hamilton Ont $93,957, Sterling Wood Group Inc Vancouver BC $50,000, Syndel Laboratories Ltd Vancouver BC $97,000, Techwest Enterprises Ltd St Catharines Ont $145,000, Thompson Foss Inc Ottawa Ont $82,806, Trigon Systems

SUPPLY AND SERVICES—*Concluded*

Group Inc Toronto Ont $230,325, Unisearch Associates Inc Concord Ont $60,083, Varian Canada Inc Georgetown Ont $175,000, West Coast Abalone Harvesters Association Vancouver BC $50,000, Zenon Environmental Inc Burlington Ont $115,341.

CANADIAN UNITY INFORMATION OFFICE PROGRAM $2,407,815

Protection services $23,731

Training and educational services—Public servants $11,869

Other professional services $865,496—Contrefort Inc Ste-Foy Que $50,680, Goldfarb Consultants Willowdale Ont $207,000, Berger and Associates Inc Toronto Ont $85,000, Infras Inc Ste-Foy Que $93,141, Public and Industrial Relations Ltd Toronto Ont $50,000.

Other services $1,506,719—Ian Martin Associates Ltd Toronto Ont $830,983.

Statistics Canada $20,242,556

Accounting services $40,497

Computer services $1,026,536—CGI Ottawa Ont $239,726, Ultracom Consulting Services Ltd Ottawa Ont $71,045.

Legal services $3,751

Protection services $825,696—Canadian Corps of Commissionaires Ottawa Ont $825,696.

Training and educational services—Public servants $573,607—Public Service Commission Ottawa Ont $116,688.

Other professional services $1,866,744—Westbrook Management Centre Ltd Vancouver BC $66,000.

Other services $15,905,725—Alphatext Ottawa Ont $238,959, Bradson Personnel Service Ottawa Ont $97,481, Computrex Centres Ltd Calgary Alta $96,854, Datacrown Willowdale Ont $111,752, L'Industrielle-Services Techniques Inc Montreal Que $358,583, Province of Ontario $137,434, Supply and Services Canada Ottawa Ont $602,694.

TRANSPORT $227,912,377

Department $223,903,774

DEPARTMENTAL ADMINISTRATION PROGRAM $29,914,482

Computer services $2,092,389—Bailey and Rose Ltd Ottawa Ont $51,466, Datacap Ltd Ottawa Ont $82,197, IBM Canada Ltd Toronto Ont $294,298, Iota Consulting Ltd Ottawa Ont $201,580, Les Systèmes sur mesure PB Inc Montreal Que $109,719, Ourscan Group Inc Ottawa Ont $60,283, Quantum Information Resources Ltd Ottawa Ont $215,786, Quasar Systems Ltd Ottawa Ont $111,414, Silico Computer Systems Ltd Nepean Ont $81,278, Synerlogic Inc Ottawa Ont $212,021, Tres Computer Systems Inc Dallas Texas USA $176,842, CM Whittaker and Associates Ltd Ottawa Ont $86,064.

Health and welfare services $67,230

Protection services $1,242,439—Canadian Corps of Commissionaires Ottawa Ont $1,242,439.

Training and educational services—Non-public servants $149,992

Training and educational services—Public servants $399,591—Public Service Commission Ottawa Ont $104,956, Transport Canada Cornwall Ont $62,049.

Other professional services $17,840,560—Alcan International Ltd Montreal Que $105,224, Angus Reed Associates Inc Winnipeg Man $208,000, Arctec Canada Ltd Kanata Ont $704,240, BC Hydro Surrey BC $80,000, Bombardier Inc Montreal Que $365,930, British Columbia Railway Vancouver BC $386,036, British Columbia Transit Vancouver BC $225,000, Brown Boveri Canada Ltd Pointe-Claire Que $168,104, BTM International Inc Montreal Que $50,000, Canadian Astronautics Ltd Ottawa Ont $181,203, Canadian Fram Ltd Chatham Ont $61,570, Canadian Institute of Guided Ground Transport Kingston Ont $344,328, Canadian Marine Drilling Ltd Calgary Alta $890,853, Canadian National Railways Winnipeg Man $65,477, Canadian Pacific Ltd Montreal Que $206,636, Canarctic Shipping Ltd Ottawa Ont $1,063,090, Celanese Canada Inc Mississauga Ont $63,909, Centre de recherche industrielle Montreal Que $175,434, Cominco Ltd Mississauga Ont $60,012, CTF Systems Inc Port Coquitlam BC $190,686, Currie Cooper and Lybrand Ottawa Ont $92,325, WR Davis Engineering Ltd Ottawa Ont $484,586, De Havilland Aircraft Canada Ltd Downsview Ont $245,423, Ernst and Whinney Ottawa Ont $165,489, Fenco Consultants Ltd Calgary Alta $76,006, First Boston Toronto Ont $90,000, German and Milne Inc Montreal Que $285,084, Communications Gillies Inc Montreal Que $62,681, Glenayre Electronics Ltd Vancouver BC $151,300, Golder Associates (Eastern Canada) Ltd Mississauga Ont $101,787, Government of Canada—Department of Fisheries and Oceans Ottawa Ont $205,000, National Research Council Ottawa Ont $58,780, Statistics Canada Ottawa Ont $1,166,994, Supply and Services Canada/Bureau of Management Consultants Hull Que $298,584, B Helm Associates Ltd Toronto Ont $73,725, James F Hickling Management Consultants Ltd Ottawa Ont $357,773, IBI Group Toronto Ont $146,736, Intera Environmental Consultants Ltd Ottawa Ont $278,100, Linamar Machine Ltd Ariss Ont $74,106, Manop Services Ltd North Vancouver BC $57,209, Martec Ltd Halifax NS $174,549, Marystown Shipyard Ltd Marystown Nfld $104,316, McMaster University Hamilton Ont $57,199, Micronav Ltd Sydney NS $70,000, MMS Man-Machine Systems Inc Toronto Ont $173,463, MPB Technologies Inc Ste-Anne-de-Bellevue Que $95,888, Omnitech Steel Works Ltd Chatham Ont $59,186, Ontario Research Foundation Mississauga Ont $606,464, Ottawa YM-YWCA Ottawa Ont $145,573, Gary Ouellette Ottawa Ont $50,096, P&W Aircraft of Canada Ltd Longueuil Que $108,649, Jouko A Parviainen and Associates Ltd Oakville Ont $111,050, Pierce Operational Dynamics Inc Ste-Marthe Que $52,242, Road and Transportation Association of Canada Ottawa Ont $309,639, Saskatchewan Research Council Saskatoon Sask $97,401, SNC Inc Montreal Que $207,157, Sypher Consultants Inc Ottawa Ont $81,131, TES Ltd Ottawa Ont $446,022, Thorne Stevens and Kellogg Toronto Ont $237,500, Touche Ross and Company Ltd New York NY USA $52,736, Transitec Industries Ltd Winnipeg Man $70,000, Ultracom Consulting Services Ltd Ottawa Ont $53,369, University of Toronto Toronto Ont $145,858, Urban Transport Development Corporation Toronto Ont $943,454, Viatec Resource Systems Inc Calgary Alta $64,944, RS Wallace and Associates Ltd Manotick Ont $63,369, Walter Zimmerman Consultants Winnipeg Man $57,647.

Other services $8,122,281—Aiton Power Ltd Burlington Ont $430,937, Bradson Personnel Ottawa Ont $217,777, Cape Breton Development Corporation Sydney NS $156,737, Cornwall Regional Hospital Cornwall Ont $119,419, Currie Cooper and Lybrand Ltd Ottawa Ont $71,554, Government of Canada—National Film Board Ottawa Ont $67,370, Statistics Canada Ottawa Ont $70,675, Supply and Services Canada Hull Que $1,249,481, Transport Canada Ottawa Ont $1,075,750, Honeywell Ltd Moncton NB $180,998, Modern Building Cleaning Ltd Sydney NS $188,901, Cornwall Ont $671,133, Motards Secretarial Services Ltd Cornwall Ont $52,455, Quantum Management Services Ltd Ottawa Ont $64,790, La Societe Sogsabec Ltee Montreal Que $1,021,142, Soulard Entreprises Ltd Ottawa Ont $69,821, Strotelet Sales Ltd Cornwall Ont $99,694, Suggars News Distributors Ltd Ottawa Ont $65,846, Les Systemes sur mesure PB Inc Montreal Que $165,412, The 500 Selection Ottawa Ont $50,383, Victor Temporary Services Ltd Ottawa Ont $119,720.

TRANSPORT—*Continued*

MARINE TRANSPORTATION PROGRAM $57,549,700

Accounting services $143,876—Stamarine Assoc Ltd Ottawa Ont $67,485.

Computer services $342,029—Comshare Ltd Ottawa Ont $50,274, Iota Consulting Ltd Ottawa Ont $80,268, Ourscan Group Inc Ottawa Ont $93,455, Roy Ball Associates Ltd Ottawa Ont $59,600.

Engineering services (including research) $3,220,357—Burrard Yarrows Corp North Vancouver BC $450,000, GEC Diesels Inc Toronto Ont $61,448, Government of Canada—Public Works Halifax NS $198,133, London Ont $333,692, Ottawa Ont $98,387, Sault Ste Marie Ont $134,109, Toronto Ont $169,646 and Vancouver BC $218,124, Jatel Communications Systems Ltd Kanata Ont $79,997, Les Chantiers Davie Ltee Levis Que $450,000, MMS Man-Machine Systems Consultants Inc Toronto Ont $50,000, Newfoundland Design Associates Ltd St John's Nfld $149,662, Rhode and Schwarz Canada Inc Nepean Ont $76,471, Saint John Shipbuilding and Drydock Saint John NB $450,000.

Health and welfare services $22,931

Legal services $270,822—Beard Winter Gordon Toronto Ont $58,283.

Protection services $1,504,506—Canadian Corps of Commissionaires Ottawa Ont $1,398,544.

Scientific services (including research) $309,601—Government of Canada—Environment Bedford NS $60,000, Lasalle Hydraulic Laboratory Ltd Lasalle Que $108,824.

Training and educational services—Non-public servants $9,980

Training and educational services—Public servants $1,118,266—College of Fisheries Navigation Marine Engineering and Electronics St John's Nfld $81,926, Government of Canada—Public Service Commission Ottawa Ont $159,317, Departmental Administration Program/Transport Ottawa Ont $177,675.

Other professional services $7,743,633—Arctec Canada Ltd Kanata Ont $888,688, Canada Ports Corp Ottawa Ont $77,050, Canadian Marine Drilling Ltd Calgary Alta $457,915, Canarctic Shipping Co Ltd Ottawa Ont $975,835, Fenco Consultants Ltd Toronto Ont $76,006, German and Milne Inc Montreal Que $648,637 and Ottawa Ont $159,138, Government of Canada—Energy, Mines and Resources Ottawa Ont $100,000, Environment Ottawa Ont $80,000, Public Works Ottawa Ont $109,406, Quebec Que $585,967 and Toronto Ont $292,889, Statistics Ottawa Ont $275,000, Supply and Services Hull Que $435,888, Mechron Energy Ltd Ottawa Ont $143,043, Melville Marine Consultancy Calgary Alta $58,034, Melville Shipping Ltd Calgary Alta $153,276, MMS Man-Machine Systems Consultants Inc Toronto Ont $64,118, Polar Sea Research Ltd Lethbridge Alta $74,922, Sanivan Inc Quebec Que $67,600, Seatronics Technologies Ltd Burnaby BC $108,935, Gunnar K Sletmo Montreal Que $87,292, Systemhouse Ltd Ottawa Ont $126,432.

Other services $42,863,699—Adga Ltd Ottawa Ont $420,968, Bradson Personnel Services Ottawa Ont $53,440, Derko Ltee Quebec Que $54,325, Government of Canada—Communications Ottawa Ont $612,063, Environment Downsview Ont $14,293,000, Public Works Halifax NS $255,733, Montreal Que $155,410, Ottawa Ont $310,569 and Saint John NB $110,709, Supply and Services Hull Que $7,855,010, Departmental Administration Program/Transport Ottawa Ont $487,705, Air Transportation Program/Transport Ottawa Ont $13,439,898, IP Sharp Associates Ltd Toronto Ont $145,408, Marinex Inc Cap-de-la-Madeleine Que $64,090, Alvin J Scott Douglastown NB $60,975.

AIR TRANSPORTATION PROGRAM $62,623,780

Accounting services $174,529—Government of Canada—Supply and Services Canada Hull Que $126,346.

Computer services $1,341,719—Roy Ball Associates Ltd Ottawa Ont $62,310, Dynakey Corporation Ottawa Ont $84,209, Government of Canada—Transport Canada Ottawa Ont $56,093, Hickling Partners Inc Ottawa Ont $236,607, Iota Consulting Ltd Ottawa Ont $59,396, Plurilogic Inc Laval Que $67,292, Policy Research Inc Ottawa Ont $50,494, Prior Data Sciences Ltd Ottawa Ont $199,812, Ultracom Consulting Services Ltd Ottawa Ont $83,778.

Engineering services (including research) $13,417,245—Associated Engineering Ltd Vancouver BC $86,808, Aubrey Leitch Owen and House Vancouver BC $142,970, Aubrey McKinnon and Associates Ltd Vancouver BC $238,919, Beauchemin-Beaton and Lapointe Inc Montreal Que $102,335, Robert Bennett Architect Ltd Edmonton Alta $69,526, CJP Architects Ltd Vancouver BC $76,422, Carlsberg Jackson Partners Vancouver BC $55,705, Chandler Kennedy Dandyk Kilpatrick Edmonton Alta $236,265, Chopra and Davis Associates Ltd Montreal Que $246,451, The Cohos Evamy Partnership Edmonton Alta $93,864, Consultants BPR Inc Montreal Que $77,388, Deleuw Cather Canada Ltd Winnipeg Man $327,268, Marc Denis et Claude Bellier Associates Inc Montreal Que $81,066, Duncan and Associates Engineering Ltd Vancouver BC $97,978, Dupont Desmeules et Associes Inc Montreal Que $423,786, Fairbank Architects Vancouver BC $52,421, Ferguson Simek Clark and Naylor Ltd Edmonton Alta $270,792, Fichten Soiferman Architectes Montreal Que $985,209, Trevor P Garwood-Jones Toronto Ont $181,236, Gendron Lefebvre et Associes Montreal Que $319,597, Groupe-Conseil Saguenay Inc Montreal Que $156,364, Guy Gerin-Lajoie et Associes Montreal Que $186,352, Hamel Beaulieu et Associes Ltee Montreal Que $538,770, Hay and Company Consultants Inc Vancouver BC $92,120, ID Engineering Ltd Winnipeg Man $220,677, LMBS-Sidam Inc Montreal Que $84,329, Larose Laliberte Petrucci Montreal Que $709,174, ND Lea and Associates Ltd Vancouver BC $73,989, Consultant Lemoine Inc Montreal Que $61,002, Marshall Macklin Monaghan and Associates Ltd Edmonton Alta $114,445, McCormick Rankin and Associates Ltd Toronto Ont $892,659, McElhanney Surveys Ltd Vancouver BC $101,466, Monenco Consultants Ltd Edmonton Alta $310,650, Vancouver BC $63,336, Monette Leclerc St-Denis Montreal Que $79,200, Nettam and Wright Associates Ltd Halifax NS $72,287, Niagara District Airport Commission Niagara Falls Ont $115,000, Phillips Barratt and Partners Vancouver BC $68,066, Pinchin-Harris and Associates Ltd Vancouver BC $65,610, Pluritec Ltee Montreal Que $399,560, Reid Crowthers and Partners Edmonton Alta $228,630, Revy and Associates Ltd Toronto Ont $95,348, Roche Associes Ltee Montreal Que $165,565, Sheppard Hedges and Green Ltd Halifax NS $223,761, St-Amant Vezina Vinet Brasseur et Associes Inc Montreal Que $204,454, Stanley Associates Ltd Edmonton Alta $406,662, Touche Ross and Company Ltd New York NY USA $966,056, Tremblay Deschenes et Associes Ltee Montreal Que $107,600, Urban Systems Ltd Vancouver BC $63,111, WL Wardrop and Associates Ltd Winnipeg Man $208,829, Willis Cunliffe Tait Vancouver BC $128,788.

Health and welfare services $65,889

Legal services $296,692

Protection services $2,048,083—Groupe Admari Inc Montreal Que $53,578, BC Corps of Commissionaires Vancouver BC $94,690, Burns International Security Services Ltd Halifax NS $120,669, Canadian Corps of Commissionaires Ottawa Ont $1,053,188, Canadian Protection Services Ltd Toronto Ont $110,727, City of Edmonton Alta $156,880, Help International Ltd Edmonton Alta $50,067, Metropolitan Base Fort Security Ltd Edmonton Alta $128,931, Securite Metropolitan Ltee Montreal Que $95,178.

Scientific services (including research) $59,284—Neutek Consulting Ottawa Ont $50,000.

Training and educational services—Non-public servants $147,419

Training and educational services—Public servants $4,116,621—Air Canada Winnipeg Man $319,602, Canadair Montreal Que $64,612,

TRANSPORT—*Continued*

CP Air Vancouver BC $120,724, Department of Transportation—Federal Aviation Administration Washington DC USA $58,577, Eastern Provincial (1963) Airways Gander Nfld $100,117, Execaire Inc Montreal Que $106,335, Flight Safety International Inc Flushing NY USA $758,822, Government of Canada—Public Service Commission Ottawa Ont $363,396, Transport Canada Ottawa Ont $272,160, Pacific Western Airlines Vancouver BC $76,876, United Airlines Inc Chicago Ill USA $61,923.

Other professional services $19,278,513—Adi Ltd Toronto Ont $65,801, Aero Can Aviation Specialists Inc Toronto Ont $104,985, Albery Pullerits Dickson and Associates Ltd Toronto Ont $280,291, RVB Burgoyne Toronto Ont $292,626, Trevor Bywater Toronto Ont $232,571, Carleton Custom Brokers Ltd Ottawa Ont $128,103, Delcan Deleuw Cather Can Ltd Toronto Ont $279,274, Dynamic Sciences Ltd St-Laurent Que $50,000, Econosult Inc Montreal Que $73,496, Falta et Associes Inc Montreal Que $65,561, Georgian College of Applied Arts and Sciences Toronto Ont $143,510, Gilpin Services Ottawa Ont $52,364, Government of Canada—Environment Canada Halifax NS $661,238, Montreal Que $1,195,500, Ottawa Ont $374,926, Toronto Ont $548,800, Winnipeg Man $640,088, Edmonton Alta $2,180,267, Vancouver BC $1,297,092, Public Works Canada Ottawa Ont $254,715, Supply and Services Canada Hull Que $95,528, Supply and Services Canada/Bureau of Management Consultants Hull Que $370,115, Transport Canada Halifax NS $60,842, Gregg and Edens Ltd Toronto Ont $97,564, AP Harris and Associates Ottawa Ont $57,854, James F Hickling Management Company Ltd Ottawa Ont $97,748, Horton and Ball Ltd Toronto Ont $150,441, Intellitech Canada Ltd Ottawa Ont $68,800, International Reporting Inc Downsview Ont $57,607, Matsui Baer Vanstone Freeman Toronto Ont $56,913, GA Matthews and Associates Ltd Halifax NS $136,141, The Mep Company Ltd Toronto Ont $432,454, The Mitre Corporation Boston Mass USA $94,854, Monenco Ontario Ltd St Catharines Ont $81,900, Monteith Ingram Engineering Ltd Toronto Ont $267,284, Montreal Epidemiology Centre Inc Montreal Que $63,520, Northland Engineering Ltd Toronto Ont $272,862, Paragon Engineering Ltd Toronto Ont $203,996, The Ralph M Parsons Company Pasadena Calif USA $200,273, Perkin-Elmer Canada Ltd Mississauga Ont $316,800, Proctor and Redfern Group Toronto Ont $313,635, Shawmont Nfld Ltd St John's Nfld $77,054, Sheppart Hedges and Associates Halifax NS $53,578, Sica Inc Montreal Que $57,400, Stanley Associated Engineering Ltd Edmonton Alta $72,343, Task Consulting Ottawa Ont $68,500, Terratech Inc Montreal Que $59,835, TES Ltd Ottawa Ont $66,830, Thorne Stevenson and Kellogg Ltd Toronto Ont $111,230, Touche Ross and Company New York NY USA $1,114,224, University of Waterloo Waterloo Ont $91,772, Water and Earth Science Associates Ltd Ottawa Ont $51,868, RA Webb QA Services Ltd Nepean Ont $54,651.

Other services $21,677,786—A&A Service Company Ltd Vancouver BC $100,366, Compagnie d'Entretien Acadia Inc Sept-Îles Que $140,312, Adga Systems Ltd Vancouver BC $150,949, Airquest Surveys Ltd Winnipeg Man $123,036, AV-Tech Inc Montreal Que $145,810, Corporation of the District of Balmertown Ont $141,811, Bordeaux Maintenance Services Ltd Yarmouth NS $346,339, Bradson Personnel Services Ltd Ottawa Ont $97,514, Transports Brazeau Inc Montreal Que $154,779, Les services d'entretien CDJ Inc Sept-Îles Que $50,951, Civil Aviation Authority/Aviation House Edinburgh Scotland $140,326, Comshare Ltd Rexdale Ont $106,317, Datacrown Inc Willowdale Ont $372,767, Days Overhead Maintenance Ltd Toronto Ont $80,895, Digital Equipment of Canada Ltd Kanata Ont $59,647, Echo Bay Mines Ltd Edmonton Alta $123,750, Construction Edec Inc Montreal Que $131,730, Jean Fournier Inc Montreal Que $172,596, G&J Trucking Ltd Kenora Ont $210,767, Government of Canada—Public Works Canada Montreal Que $77,050, Toronto Ont $512,195, Statistics Canada Ottawa Ont $390,261, Supply and Services Canada Hull Que $5,948,452, Transport Canada Ottawa Ont $1,179,156, H&H Enterprises Ltd Halifax NS $68,635, Harrington Personnel Ottawa Ont $50,158, Inuvik Inn Ltd Inuvik NWT $70,843, JMP Maintenance Ltd Montreal Que $123,999, Jet Janitor Services Ltd Stephenville Nfld $133,387, Kelly Services Ltd Toronto Ont $159,269, King's Northern Cleaning Ltd North Bay Ont $133,851, Michel Miller Inc Montreal Que $62,179, Motorola Information Systems Inc Edmonton Alta $63,218, City of North Battleford Sask $110,000, Office Overload Ltd Winnipeg Man $64,035, Pacific Building Maintenance Ltd Vancouver BC $408,670, Pollack Personnel Ltd Ottawa Ont $236,228, Jay Prober Winnipeg Man $285,720, Quantum Management Services Ltd Ottawa Ont $54,638, Fred H Ross and Associates Ltd Edmonton Alta $449,157, St Leonard Airport Commission St Leonard NB $365,300, Temporarily Yours Vancouver BC $137,764, Temporary Office Services Inc Toronto Ont $99,316, Tower Arctic Ltd Winnipeg Man $2,895,055, Ulu Janitorial Services Ltd Edmonton Alta $66,217, Victor Temporary Services Ltd Ottawa Ont $106,270, Waskaganish Band Council Montreal Que $52,760, YFS A/P Management Winnipeg Man $82,135.

AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND $63,485,049

Accounting services $226,343—Government of Canada—Supply and Services Vancouver BC $226,045.

Computer services $459,761—Dataline Incorporated Toronto Ont $62,615, Dyad Computer Systems Inc Toronto Ont $85,727, S&S Software Ltd Toronto Ont $179,860.

Engineering services (including research) $5,903,030—Acres Consulting Services Ltd Vancouver BC $89,075, Adi Ltd Halifax NS $91,058, Architectural and Engineering Services Ltd Halifax NS $68,590, Associated Engineering Ltd Vancouver BC $132,103, Burnette Resource Surveys Ltd Vancouver BC $50,168, Chandler Kennedy Dandyk and Kilpatrick Edmonton Alta $88,409, Coles Associates Ltd Halifax NS $67,780, Dayton and Knight Associates Ltd Vancouver BC $93,204, Duncan and Associates Ltd Vancouver BC $84,788, Epix Inc Montreal Que $87,235, Fenco Nfld Ltd Halifax NS $157,408, The GCG Engineering Partnership Edmonton Alta $54,164, Jerrett and Associates Ltd Halifax NS $99,755, Larose Laliberte Petrucci Montreal Que $215,274, Murray and Murray Griffiths and Rankin Ottawa Ont $1,777,300, Norr Group Consultants Ltd Toronto Ont $125,961, Peterson and Lester Architects Vancouver BC $293,475, Phillips Barratt Kaiser Ltd Vancouver BC $165,350, Reid Crowther and Partners Ltd Winnipeg Man $154,703, Savage and Johnstone Inc Vancouver BC $50,110, H A Simons (Int'l) Ltd Vancouver BC $116,604, Stanley Associated Engineering Ltd Edmonton Alta $63,946, Vancouver BC $50,136, St-Gelais Tremblay Belanger Montreal Que $71,116, Toby Russell Buckwell and Associates Ltd Vancouver BC $82,020.

Health and welfare services $442,367

Legal services $34,083

Protection services $26,320,442—BC Corps of Commissionaires Vancouver BC $974,720, The City of Calgary Alta $1,582,620, Canadian Corps of Commissionaires Ottawa Ont $5,343,806, Government of Canada—Royal Canadian Mounted Police Halifax NS $2,140,554, Montreal Que $4,790,157, Toronto Ont $5,808,641, Winnipeg Man $1,237,967, Edmonton Alta $2,640,160, Vancouver BC $1,530,923, Service de medecins à domicile Montreal Que $50,247, Urgence ambulancière Ltée Montreal Que $112,346.

Scientific services (including research) $10,834

Training and educational services—Non-public servants $8,721

Training and educational services—Public servants $148,534

Other professional services $5,067,457—Atlantic Industrial Distribution Ltd Halifax NS $169,406, The BAE Group Halifax NS $71,112, BC Corps of Commissionaires Vancouver BC $55,298,

TRANSPORT—*Continued*

Canadian Corps of Commissionaires Ottawa Ont $476,983, Charterways Transportation Ltd Toronto Ont $132,942, Clintar Groundskeeping Services Ltd Toronto Ont $66,376, Coles Associates Ltd Halifax NS $294,703, Consolidated Maintenance Services Ltd Toronto Ont $363,606, Deleuw Cather Canada Ltd Halifax NS $91,729, Epix Inc Montreal Que $69,735, Fenco Engineers Inc Toronto Ont $64,987, Giffels Associates Ltd Toronto Ont $231,897, Linwell Tools and Equipment Ltd Halifax NS $63,775, Marshall Macklin Monaghan Ltd Toronto Ont $235,854, G A Matthews and Associates Ltd Halifax NS $84,180, McCormick Rankin and Associates Ltd Toronto Ont $73,126, McLean Peister Ltd Toronto Ont $101,615, City of Mississauga Ont $136,093, Porter Dillon and Associates Ltd Halifax NS $74,704, SMY Drafting Enterprises Ltd Edmonton Alta $81,362, Superior Trade Services Ltd Toronto Ont $270,186, Totten Sims Hubicki Associates Ltd Toronto Ont $56,633, Turner Electric Inc Toronto Ont $72,665.

Other services $24,863,477—100921 Canada Inc Dorval Que $137,559, 127526 Canada Ltee Montreal Que $129,864, Ace Asphalt and Maintenance Ltd Edmonton Alta $83,487, Admari Groupe Ltee Montreal Que $173,012, A J Maintenance Services Ltd Halifax NS $60,606, H M Aquablast Ltd Toronto Ont $117,496, Associated Building Maintenance Ltd Edmonton Alta $76,839, B&M Paving Ltd St John's Nfld $204,909, BC Corps of Commissionaires Vancouver BC $472,570, Bordeaux Maintenance Services Ltd Yarmouth NS $307,280, Bot Construction Company Ltd Toronto Ont $837,540, Cafas Inc Montreal Que $1,002,376, Canada Capital Building Services Ltd Vanier Ont $409,168, Canadian Corps of Commissionaires Ottawa Ont $361,396, Canadian Locker Company Ltd Montreal Que $154,795, Capital City Maintenance Ltd Toronto Ont $500,021, Carrier Canada Ltd Edmonton Alta $703,023, Charterways Transportation Ltd Toronto Ont $270,101, Citicom Inc Toronto Ont $69,028, Stationnement Clark Inc Montreal Que $251,024, Concord Maintenance Ltd Edmonton Alta $92,979, Department of Tourism Halifax NS $111,870, Digital Equipment of Canada Ltd Toronto Ont $50,242, Double MM Janitorial Services Ltd Toronto Ont $64,152, Dufferin Construction Company Ltd Toronto Ont $145,600, Dynamic Maintenance Ltd Vancouver BC $92,458, East-Can Maintenance Ltd Halifax NS $218,953, Evans Service Enterprises Ltd Edmonton Alta $50,844, Federated Building Maintenance Ltd Toronto Ont $93,381, For-Net Inc Montreal Que $1,123,492, Gazzola Paving Ltd Toronto Ont $221,114, General Cleaning Services Ltd Halifax NS $147,903, Government of Canada—Departmental Administration Program/Transport Ottawa Ont $97,763, Grants Janitorial Cleaning Services Ltd Saint John NB $149,757, Honeywell Ltee Montreal Que $118,355, Hudson General Aviation Services Ltd Edmonton Alta $302,866, JMP Maintenance Ltd Dorval Que $1,399,835, Laidlaw Waste Systems Ltd Edmonton Alta $50,642, Metropolitan Parking Inc Montreal Que $320,738, Toronto Ont $1,215,994, Modern Building Cleaning Ltd Halifax NS $246,021, Monselet Construction and Equipment Ltd Montreal Que $669,400, Moore Grate Sand and Gravel Ltd Halifax NS $58,000, Jim Neary Heavy Equipment Ltd Halifax NS $63,140, R E O'Brien Construction Ltd Halifax NS $151,274, Oxford Building Cleaning Company Ltd Edmonton Alta $345,185, Pacific Building Maintenance Ltd Vancouver BC $160,686, Pal Grewal Holding Ltd Toronto Ont $300,851, Y&R Paquette Inc Montreal Que $674,691, Patterson Building Services Ltd Vancouver BC $180,105, Perfect Building Maintenance Ltd Richmond BC $1,205,543, Pritchard Building Services Ltd Calgary Alta $2,051,992, Rose Building Maintenance Ltd Edmonton Alta $91,687, Routine Cleaning Ltd Toronto Ont $2,276,846, St John Ambulance Ltd Halifax NS $76,969, Sare's Inc Edmonton Alta $204,417, Securibec Inc Montreal Que $300,249, Sky Valet Services Ltd Edmonton Alta $70,291, Societe Sanitaire Laval Ltee Laval Que $243,124, Wakshinsky Bros Ltd Winnipeg Man $73,586, Winnipeg Convention and Visitors Association Winnipeg Man $53,000.

SURFACE TRANSPORTATION PROGRAM $10,330,763

Accounting services $423,562—Government of Canada—Supply and Services Hull Que $363,170.

Computer services $114,992—Nortak Software Ltd Ottawa Ont $54,259.

Engineering services (including research) $14,244

Legal services $71,726—William W Johnson & Assoc St Thomas Ont $65,229.

Protection services $33,824

Scientific services (including research) $553,929—Government of Canada—National Defence Ottawa Ont $251,766, Le Parcours Inc Ste-Therese Que $68,145, TES Ltd Ottawa Ont $78,800.

Training and educational services—Public servants $121,617—Government of Canada—Public Service Commission Ottawa Ont $58,685.

Other professional services $5,507,598—Frederick W Anderson Winnipeg Man $53,418, ADI Ltd Fredericton NB $162,547, Andre Raynauld et Associes Inc Montreal Que $51,016, Biokinetics and Assoc Ltd Gloucester Ont $266,765, Calspan Corp Buffalo NY USA $77,477, Canada Post Corporation Ottawa Ont $55,500, Canadian Institute of Guided Ground Transport Kingston Ont $65,271, Canadian Public Affairs Consulting Group Vancouver BC $65,172, Canadian Standards Assoc Rexdale Ont $161,278, Chinook Public Affairs Management Ottawa Ont $105,392, DPA Consulting Ltd Ottawa Ont $70,074, Fiander Good Assoc Ltd Fredericton NB $60,662, German and Milne Inc Ottawa Ont $69,641, Government of Canada—Canadian Transport Commission Ottawa Ont $495,395, National Defence Ottawa Ont $155,092, Public Works Montreal Que $776,555 and Ottawa Ont $61,884, Supply and Services Hull Que $244,908, Departmental Administration Program/Transport Ottawa Ont $171,059, James F Hickling Ottawa Ont $142,800, Hugh Horner Barrhead Alta $67,275, IBI Group Toronto Ont $105,788, Donald A Leitch Winnipeg Man $310,694, Moncton Volunteer/Centre du Benevolat Moncton NB $50,000, Roads and Transportation Assoc of Canada Ottawa Ont $51,722, Douglas K Stow Winnipeg Man $52,019, Thompson Lightstone and Co Ltd Toronto Ont $115,439, Touche Ross and Partners Ottawa Ont $213,500, University of Toronto Toronto Ont $64,817, Sydney B Williams Ottawa Ont $51,527.

Other services $3,489,271—Av-Tech Inc Sherbrooke Que $114,223, École Polytechnique de Montreal Montreal Que $196,599, Government of Canada—National Film Board Ottawa Ont $85,686, Public Works Montreal Que $95,255 and Ottawa Ont $81,766, Statistics Canada Ottawa Ont $525,450, Supply and Services Hull Que $265,777, Departmental Administration Program/Transport Ottawa Ont $122,813, McGill University Montreal Que $129,046, Mille Isles Personnel Services Inc Ste-Therese Que $53,131, Technical University of Nova Scotia Halifax NS $134,704, University of: British Columbia Vancouver BC $172,200, Calgary Calgary Alta $204,833, Manitoba Winnipeg Man $180,990, New Brunswick Fredericton NB $185,614, Saskatchewan Saskatoon Sask $126,474, Toronto Toronto Ont $135,848, Western Ontario London Ont $234,683.

Canadian Aviation Safety Board $485,422

Computer services $50,239—James F Hickling Management Consultants Ltd Ottawa Ont $50,239.

Health and welfare services $2,353

Protection services $326

Scientific services (including research) $587

Training and educational services—Non-public servants $30,517

TRANSPORT—*Concluded*

Training and educational services—Public servants $23,670

Other professional services $22,561

Other services $355,169

Canadian Transport Commission $3,143,526

Accounting services $106,252—Touche Ross and Company Ottawa Ont $100,252.

Computer services $18,625

Legal services $18,112

Protection services $23,629

Training and educational services—Non-public servants $1,380

Training and educational services—Public servants $198,092

Other professional services $669,528—Peat Marwick and Partners Montreal Que $89,958, Government of Canada—Statistics Canada Ottawa Ont $56,813.

Other services $2,107,908—Comshare Rexdale Ont $124,378, Canadian Law Information Council Ottawa Ont $55,000, L'Industrielle-Services Techniques Inc Montreal Que $474,611, Government of Canada—Statistics Canada Ottawa Ont $603,496, Steno Tran Services Inc Ottawa Ont $73,646, Government of Canada—Supply and Services Canada Ottawa Ont $113,551, Government of Canada—Transport Canada Ottawa Ont $298,682.

Northern Pipeline Agency $136,971

Accounting services $40,763

Legal services $18,450

Training and educational services—Public servants $29,021

Other professional services $37,993

Other services $10,744

Office of the Grain Transportation Agency Administrator $242,684

Computer services $122,301—Cybershare Ltd Winnipeg Man $114,301.

Training and educational services—Public servants $6,166

Other professional services $47,177

Other services $67,040

TREASURY BOARD $8,135,895

Secretariat $7,769,172

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $7,769,172

Accounting services $19,600

Legal services $10,968

Training and educational services—Non-public servants $15,853

Training and educational services—Public servants $316,772—The DPA Group Inc Ottawa Ont $50,610.

Other professional services $2,155,250—Government of Canada—Canada Post Corporation Ottawa Ont $246,002, Government of Canada—Public Service Commission Ottawa Ont $411,216, Tyrie and Associates Ltd Smiths Falls Ont $66,820, Government of Canada—Supply and Services Canada Ottawa Ont $411,251.

Other services $5,250,729—Alphatext Ottawa Ont $113,651, Barbara Personnel Inc Ottawa Ont $160,952, Government of Canada—Supply and Services Canada Ottawa Ont $3,886,198, The Human Resources Planning Society New York NY USA $109,140, IP Sharp Associates Ltd Toronto Ont $150,660, Victor Temporary Services Ottawa Ont $94,798.

Comptroller General $366,723

MANAGEMENT PRACTICES AND CONTROLS PROGRAM $366,723

Training and educational services—Public servants $81,895

Other professional services $206,088—The ABT Associates of Canada Ottawa Ont $60,000.

Other services $78,740

VETERANS AFFAIRS $118,317,614

VETERANS AFFAIRS PROGRAM $117,253,837

Computer services $81,297—Ducros Meilleur Roy and Assoc Halifax NS $66,301.

Health and welfare services $106,251,587—Alberta Hospital Edmonton Alta $87,296, Alberta Hospital and Medical Care Health Care Edmonton Alta $98,659, Blue Cross Moncton NB $326,331, Boots Drug Stores Ltd Toronto Ont $290,511, Brockville Psychiatric Hospital Brockville Ont $57,131, Burrows Medical Toronto Ont $61,497, Camp Hill Hospital Halifax NS $7,585,139, Canadian National Institute for the Blind Toronto Ont $140,712, Centre Hospitalier Université de Laval Ste-Foy Que $1,645,109, Claresholm Care Centre Claresholm Alta $116,362, Deer Lodge Centre Winnipeg Man $8,399,706, Department of Health Regina Sask $100,010, Dr Everett Chalmers Hospital Fredericton NB $2,142,717, Dr George Dumont Hospital Moncton NB $1,537,510, E M Found Health Centre Charlottetown PEI $82,396, Emergency Health Service Victoria BC $70,229, Fromsteins Pharmacy Ltd Toronto Ont $67,181, General Hospital Corporation St John's Nfld $2,979,298, Greens Pharmacy Badgers Key Nfld $82,247, Health Science Centre Winnipeg Man $50,375, Horst Dental Lab Dundas Ont $53,008, Kelowna General Hospital Kelowna BC $134,768, Lakeshore Diagnostic Centre Pointe-Claire Que $50,349, Lions Gate Hospital North Vancouver BC $61,477, Medical Services Plan of BC Victoria BC $651,233, Medigas Ltd Toronto Ont $102,439, Metro Calgary and Rural General Hospital District 93 Calgary Alta $830,636, Miramichi Senior Citizens Home Chatham NB $83,800, Mount Pearl Optical and Hearing Aid Centre Mount Pearl Nfld $70,682, Mount St Francis Hospital Kelowna BC $51,858, Nanaimo Regional Hospital Nanaimo BC $90,039, National Defence Medical Centre Ottawa Ont $619,321, Northside Harbour View Sydney Mines NS $1,656,341, Parkwood Hospital London Ont $9,270,104, Penticton General Hospital Penticton BC $76,991, Peterborough Civic Hospital Peterborough Ont $50,376, Province of Manitoba Winnipeg Man $343,063, Respicare Inc Ottawa Ont $110,009, Riverview Hospital Port Coquitlam BC $341,279, Royal Columbia Hospital New Westminster BC $95,267, Royal Inland Hospital Kamloops BC $107,610, Royal Jubilee Hospital Victoria BC $1,274,673, Saanich Peninsula Hospital Saanichton BC $97,509, Saint John Regional Hospital Saint John NB $3,174,923, St Boniface Hospital Winnipeg Man $103,733, St Paul's Hospital Vancouver BC $159,789, Shaughnessy Hospital Vancouver BC $3,297,745, Shaw Laboratories Ltd Calgary Alta $61,920, Shaw Laboratories Ltd Winnipeg Man $58,800, Shoppers Drug Mart Summerside PEI $51,684, Soldiers Memorial Hospital Campbellton NB $1,141,032, Soldiers Memorial Hospital Middleton NS $1,064,155, Steads Pharmacy Ltd Charlottetown PEI $56,065, Sunnybrook Hospital Toronto Ont $5,927,814, Sunnybrook Hospital

VETERANS AFFAIRS—*Concluded*

(University of Toronto Clinic) Toronto Ont $135,482, Surrey Memorial Hospital Surrey BC $66,891, University of Alberta Edmonton Alta $651,628, Valley Health Services Kentville NS $69,494, Vancouver General Hospital Vancouver BC $145,203, Victoria General Hospital Halifax NS $106,828, Victoria General Hospital Victoria BC $125,121, Victoria Hospital London Ont $7,589,765, Victorian Order of Nurses Toronto Ont $77,282, Victorian Order of Nurses Willowdale Ont $138,132, Wascana Hospital Regina Sask $1,656,258, Waterford Hospital St John's Nfld $63,875.

Legal services $15,535

Protection services $1,301,754—Canadian Corps of Commissionaires Ottawa Ont $1,280,948.

Training and educational services—Public servants $533,990—Public Service Commission Ottawa Ont $224,180.

Other professional services $1,277,334—Bureau of Management Consultants Hull Que $183,886, Ducros Meilleur Roy and Assoc Halifax NS $129,569, Touche Ross and Partners Ottawa Ont $87,636, William Jeffery and Associates Toronto Ont $79,102.

Other services $7,792,340—ACS Information Group Ottawa Ont $181,800, Canada Systems Group Ltd Ottawa Ont $2,738,285, Canadian Red Cross Society Toronto Ont $1,769,136, Manpower Temporary Services Moncton NB $50,136, MacDonald Brisson Ottawa Ont $101,223, National Defence Medical Centre Ottawa Ont $60,149, Northwest Dental Lab Ltd Vancouver BC $57,837, Office Overload Moncton NB $143,270, Public Works Canada Ottawa Ont $82,845, Supply and Services Canada Hull Que $575,606.

WAR VETERANS ALLOWANCE BOARD PROGRAM $13,872

Training and educational services—Public servants $7,267

Other services $6,605

PENSIONS PROGRAM $990,124

Computer services $2,511

Health and welfare services $669,206—Deer Lodge Centre Winnipeg Man $78,227, Victoria Hospital London Ont $64,839.

Training and educational services—Public servants $26,044

Other professional services $73,316

Other services $219,047

BUREAU OF PENSIONS ADVOCATES PROGRAM $59,781

Health and welfare services $31,796

Training and educational services—Public servants $5,928

Other services $22,057

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(1) On September 17, 1984, the Canadian Forestry Service, previously under the Administration and Environmental Services Programs of the Department of Environment, was transferred to the Administration and Canadian Forestry Service Programs of the Department of Agriculture. Current year's expenditures related to the Canadian Forestry Service are therefore reported under both departments for the applicable period.

SECTION 32

1984-85
PUBLIC ACCOUNTS

Construction and Acquisition

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Construction and acquisition of land, buildings and works

This statement provides total current year's expenditure by program, with details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). In this statement:

- one asterisk (*) adjacent to amounts in the expenditures to date column indicates that amounts reported in previous year's Public Accounts have been amended in the current year;
- two asterisks (**) adjacent to name and location of contractor indicate the contracts that have been awarded through the Department of Public Works;
- three asterisks (***) adjacent to amounts in the amount of contract column indicate cost plus contracts; and
- an (/) adjacent to amounts in the expenditures to date column indicates the contracts completed in the current year.

A departmental summary of total current year's expenditure (standard object 08) is provided in the Introduction of this volume (Table 3).

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
AGRICULTURE $69,548,000				
Department $69,537,000				
ADMINISTRATION PROGRAM $817,325(1)				
AGRI-FOOD DEVELOPMENT PROGRAM $45,121,171				
A J Harlick Earthmoving Ltd Swift Current Sask	Earthwork Sask	338,654	307,984	307,984(/)
Antagon Ltee St Laurent Que**	Construction, foundation Que	302,195	78,281	78,281
Bison Construction Ltd Carman Man	Water treatment facilities Man	735,600		367,384*(/)
Construction Langer Inc Montreal Que**	Construction, lab Que	852,005	852,005	852,005(/)
Construction Paval Inc Montreal Que**	Construction, lab Que	9,550,963	2,462,681	3,674,324
Construction Paval Inc Montreal Que**	Construction, lab Que	6,812,943	947,248	947,248
Construction Paval Inc Montreal Que**	Construction of Research Centre Que	17,830,000	6,082,177	6,082,177
Construction Raoul Beaulieu Quebec Que	Renovations Que	417,898	417,898	417,898(/)
Construction Renald Blais Sherbrooke Que	Construction of a barn Que	523,000	218,567	526,367(/)
Construction Services Co Kindersley Sask	Booster station Sask	473,562	7,955	463,831(/)
Custom Builders Ltd Fredericton NB	Header house construction NB	252,275	206,745	206,745
Delorme & Morin Montreal Que **	Construction, office and lab Que	610,000	150,259	529,197
Doug Little Contracting Ltd Tisdale Sask	Water storage reservoir and pumphouse Sask	401,232	9,124	399,441(/)
Elan Developments Ltd Winnipeg Man	Main water supply pipeline Man	1,121,756	1,096,619	1,096,619
Fitzgerald & Snow Ltd Summerside PEI	Potato storage building PEI	525,000	442,792	524,982*(/)
Graham Construction & Engineering Saskatoon Sask	Control shafts annulus filling Sask	670,890	488,559	488,559
Herve Pomerleau Inc St Georges Que**	Construction, foundation Que	2,162,400	2,430,030	2,430,030
K & B Construction Ltd Port Williams NS	Beef heifer complex NS	369,300	128,284	369,300*(/)
Larsons Construction Ltd Radville Sask	Main works Sask	402,382	10,428	392,785*(/)
Lemoine & Assoc St Hyacinthe Que**	Construction of Research Centre Que	2,230,000	938,423	1,147,672
Marquis & Freres Sherbrooke Que	Construction, barn Que	581,800	215,945	587,436(/)
Mierau Construction Ltd Abbotsford BC**	Feedmill construction BC	3,398,856	490,902	490,902
Mustang Engineering & Construction Ltd Nisku Alta	Weir replacement Sask	2,071,928	1,557,904	1,577,904(/)
Nelson River Construction Ltd Winnipeg Man	Pumpworks Man	732,121	701,952	701,952
Neuls Construction Regina Sask	Water supply pumphouse Sask	575,069		569,724(/)
Paul Martin Inc Quebec Que**	Construction, office and lab Que	2,262,862	807,377	807,377
PCL Construction Management Inc and Maxim Calgary Alta	Bassano dam repairs and modification Alta	10,317,540	1,444,464	1,444,464
Peter Leitch Construction Ltd Winnipeg Man	Main works Sask	3,270,450	24,592	3,248,409(/)
Public Works Canada Toronto Ont**	Purchase of land from Matthews Group Ltd Ont	860,016	860,016	860,016(/)
Roy & Associes Montreal Que**	Consultative engineering, lab Que	250,000	205,138	205,138
Tetreault Parent Languedoc Montreal Que**	Plans and design, lab Que	1,575,000	96,705	902,978
Wappel Construction Regina Sask	Raw water supply pipeline Sask	689,612	440,557	440,557
AGRI-FOOD REGULATION AND INSPECTION PROGRAM $3,824,292				
Ball Brothers Ltd Kitchener Ont**	Construction of Guelph lab Ont	3,445,000	329,282	329,282
Construction MRC Ltee St Leonard Que**	Animal pathology, lab Que	12,289,973	846,003	846,003*
David Boulva Cleeve Brodeur & Tanguay Montreal Que**	Construction, lab Que	985,000	90,000	598,918
Dumajev Montreal Que**	Construction, lab Que	135,000(2)	57,000	87,000
Evamy Cohos Calgary Alta**	Concept design Alta	318,000	316,875	316,875
Getkate Construction Ltd Lethbridge Alta**	Construction of Lethbridge isolation lab Alta	859,836	859,836	859,836*(/)
Jim Sylvester Enterprises Tecumseh Ont	Construction of quarantine facility Ont	319,531		319,531*(/)
CANADIAN FORESTRY SERVICE PROGRAM $19,774,212(1)				
Alfred Mechanical Pressure Co(1) Hamilton Ont**	Boiler replacement Ont	425,141	235,902	235,902(/)
Cana Construction(1) Victoria BC**	Construction of an addition to and upgrading of the Pacific Forest Research Centre BC	7,975,594	4,689,620	4,689,620
Conviron System Co Winnipeg Man	Supply and delivery of prefabricated environmental units Ont	926,382	926,382	926,382(/)
Crane Steel Structures(1) Brandon Man**	Construction of Seed Line Bldg Man	437,696	58,979	58,979
Erskine Building Corp(1) Toronto Ont**	Additions and alterations to Great Lakes Forest Research Centre Ont	10,489,731	5,684,800	5,684,800

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Farmer Construction(1) Victoria BC**	Building extension at the Pacific Forest Research Centre BC	976,856	9,884	9,884(/)
Les Constructions Roger Blouin Inc(1) Ville Vanier Que**	Site preparation of addition to the Laurentian Forest Research Centre Que	375,825	161,583	161,583(/)
Manufacture Parent Ltee(1) St Augustin Que**	Foundation and structural works for the addition to the Laurentian Forest Research Centre Que	1,391,103	429,592	429,592
Perma Construction(1) Victoria BC**	Construction of an addition to and upgrading of the Pacific Forest Research Centre BC	933,589	862,608	862,608
Roger Blouin Quebec City Que**	Preliminary work at the Laurentian Forest Research Centre Que	375,825	375,825	375,825(/)
Telecommunications Terminal Systems Toronto Ont	Supply and installation of telephone systems Ont	491,734	491,734	491,734(/)
Canadian Livestock Feed Board $11,000				
COMMUNICATIONS $5,326,198				
Department $5,326,198				
COMMUNICATIONS AND CULTURE PROGRAM $5,326,198				
Construction Canco Inc Chomedey Laval Que**	Laval Research Centre Que	2,850,475	2,827,176	2,827,176
Massicotte Bros Construction Limited Vanier Ont**	Addition to David Florida Lab Ont	2,513,244	1,298,356	1,298,356
Rahm Construction Ltd Ottawa Ont**	Addition to building #62 Ont	265,316	65,401	265,316*
Vanson Construction Ltd Greely Ont**	High Bay addition to David Florida Lab Ont	105,152(2)	95,475	95,475(/)
CONSUMER AND CORPORATE AFFAIRS $585,695				
Department $585,695				
Robert Construction Ltd (1970) Ottawa Ont**	Volumetric Laboratory Ont	878,379	585,695	585,695
ENERGY, MINES AND RESOURCES $5,837,288				
Department $5,837,288				
MINERALS AND EARTH SCIENCES PROGRAM $5,837,288				
Elf Construction and Management Services Ottawa Ont**	Renovations to library Ont	314,925		79,570(/)
Erskine Building Corporation Toronto Ont**	Construction of Elliot Lake Research Centre Ont	4,638,353	3,240,776	3,240,776
Mirtren Contractors Ltd Calgary Alta**	Mechanical renovation at Institute of Sedimentary Petroleum Geology Alta	842,787	507,339	507,339
Mirtren Contractors Ltd Calgary Alta**	Core storage addition at Institute of Sedimentary Petroleum Geology Alta	1,364,530	1,103,917	1,103,917
Rahm Construction Ltd Ottawa Ont**	Renovations to geochronology lab Ont	411,900		125,948
Schendel Plumbing and Heating Ltd Winterburn Alta**	Retrofit of coal plants Alta	265,635		131,925(/)
Service Royal Inc Sherbrooke Que**	Fit-up at Institute of Cartography Que	310,193	310,193	310,193(/)
ENVIRONMENT $48,868,093				
Department $48,868,093				
ADMINISTRATION PROGRAM $473(1)				
ENVIRONMENTAL SERVICES PROGRAM $12,275,963(1)				
Alfred Mechanical Pressure Co Ltd(1) Hamilton Ont**	Boiler replacement Ont	425,141	189,239	425,141*(/)
Cana Construction Co Ltd(1) Richmond BC**	Additions and alterations to Pacific Forest Research Centre (Phase 2A) BC	7,975,594	1,533,884	6,223,504
Cana Construction Co Ltd Richmond BC**	Additions and alterations to Pacific Forest Research Centre (Phase 3) BC	2,094,295	115,407	115,407
Crane Steel Structures(1) Brandon Man**	Construction Seed Line Building Man	437,696	48,255	107,235
Dawn Enterprises Ltd Thornhill Ont**	Construction of radar research facility Ont	515,416	69,864	515,416*(/)
Erskine Building Corporation(1) Toronto Ont**	Additions and alterations to the Great Lakes Forest Research Centre (Phase 2) Ont	10,489,731	1,222,928	6,907,728
Farmer Construction Ltd(1) Victoria BC**	Additions and alterations of structural framework to the Pacific Forest Research Centre BC	976,856	115,619	976,856(/)
Les Constructions Roger Blouin Inc(1) Ste Foy Que**	Preliminary construction of the Forestry Research Centre Que	375,825	214,242	375,825
Manufacture Parent Ltée(1) St Augustin Ste Foy Que**	Foundation framing Forestry Research Centre Que	1,391,103	429,592	1,139,000
Pan Western Construction Ltd Saskatoon Sask**	Hydrology Research Institute Sask	12,392,678	1,936,320	1,936,320
Perma Construction(1) Victoria BC**	Additions and alterations—Pacific Forest Research Centre (Phase 2B) BC	933,589	70,296	932,905
Samson Construction (1972) Ltd Sault Ste Marie Ont**	Construction of addition to Great Lakes Forest Research Centre Ont	1,008,596		1,008,596(/)
Stuart Olson Industrial Contractors Edmonton Alta**	Aircraft hangars NWT	5,258,191	5,258,191	5,258,191
TR Construction Ltd Dauphin Man**	Construction of clearwater greenhouses Man	792,350	792,350	792,350
PARKS CANADA PROGRAM $36,591,657				
Argus Installations Ltd Vancouver BC	Construction of sewage treatment plant Alta	4,079,487	212,242	4,079,487*
Ken Beatty Construction Ltd Erickson Man**	Upgrade base and surface treatment of roads Man	323,551	108,351	323,551*(/)
G Beaudet Compagnie Ltée Warwick Que	Restore exterior building and equipment Que	1,838,360	253,444	1,838,360*

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Binder Construction Ltd Edmonton Alta**	Interpretive Centre Alta	325,879	2,569	325,879*(✓)
Bishop Marine Construction Ltd Gananoque Ont**	Maintenance dredging Trent Severn Waterway Ont	477,000		169,017*
Bouchard & Blanchette Marine Ltée Sept Iles Que**	Repairs to the wharf Que	265,549		265,549(✓)
Brent Construction Ltd Prince Albert Sask**	Highway construction and access parking Sask	695,617	695,617	695,617
Celeb Construction Candiac Que	Restoration of Sir George Etienne Cartier residence Que	1,230,391	838,764	1,223,391*
Collier Pavey Construction Canmore Alta	Construction of 3 toilet buildings Alta	378,034		378,034(✓)
Construction Lane (1982) Inc Montreal Que	Repair of bridge Que	1,347,825	905,243	905,243
Construction Maurice Desrosiers Inc Rimouski Que	Construction of a welcome and interpretation Centre Que	1,619,806	1,331,241	1,619,806*
Corporation Immobilière Dallaire & Frères Inc Ville Vanier Que	Structure stabilization at Fort St Louis Que	2,985,284	1,000	2,985,284*(✓)
DB&J (1971) Inc Charlottetown PEI	Treatment and disposal of wastewater PEI	290,066	273,048	273,048
Debsco Construction & Development Ltd Edmonton Alta**	Bow Valley Parkway construction Alta	1,524,358		1,607,884*
DeFoy Construction Inc Quebec Que	Construction of Haut-Fourneau Que	2,426,102	70,926	2,411,050*
Deschenes Structures (Eastern) Inc Ottawa Ont	Reconstruction and repairs of Rideau Canal Ont	300,658	260,957	260,957
Dexter's Construction Co Ltd Bedford NS**	Upgrading highway Nfld	5,270,567		5,202,004
Dominion Bridge Ontario Sault Ste Marie Ont	Repairs to emergency swing dam Ont	337,619	240,648	240,648
Ellis-Don Management Services Calgary Alta**	Whitehorn structure Alta	1,298,477	848,560	848,560
ERH Enterprises Ltd St Catharines Ont	Repair to piers, Murray Canal Ont	317,414	102,347	102,347
Everall Construction Edmonton Alta**	Jasper highway paving Alta	1,423,036	1,423,036	1,423,036(✓)
Everall Construction Edmonton Alta**	Yellowhead highway paving Alta	1,279,490	1,279,490	1,279,490(✓)
Fenka Construction Ltd Airdrie Alta	Construction of 12 units for staff housing Alta	944,199	800,452	943,952*
Gauthier Guité Roy Quebec Que	Design and supervision of construction of Haut-Fourneau Que	329,900	5,000	329,900(✓)
Gervais Dubé Inc Trois Pistoles Que**	Rebuilding of coastal road Que	491,801	498,661	498,661
Gervais Dubé Inc Trois Pistoles Que	Rebuilding of coastal road Que	527,000	527,000	527,000(✓)
GID Ltée Quebec Que	Interpretation of Haut-Fourneau Que	432,785	25,685	432,785*(✓)
Gillet Construction (Calgary) Ltd Calgary Alta**	Compound renovations Alta	1,998,046	28,708	1,998,046*(✓)
Gillet Construction (Calgary) Ltd Calgary Alta	Construction of reservoir Alta	1,842,192	422,961	1,842,192*(✓)
Gillet Construction (Calgary) Ltd Calgary Alta	Vehicle repair shop addition and renovation Alta	941,888	3,000	941,888(✓)
Gord-Don Trucking Ltd Port Hardy BC**	J Fiddle River redevelopment Alta	345,946	7,521	345,946*(✓)
Hewlett Services Springdale Nfld	Construction of an administration building Nfld	490,098	484,398	484,398
KER Pipeline Ltd Calgary Alta	Water improvements Alta	874,320	262,365	868,926*
Kidco Holdings Calgary Alta**	Interchange construction Alta	1,077,632	732,364	732,364
WD Laflamme Ltd Ottawa Ont	Restoration and repairs to dam and weir, Rideau Canal Ont.	905,261	904,993	904,993
WD Laflamme Ltd Ottawa Ont	Retaining wall reconstruction Perth Basin Ont	862,335	21,535	862,335*(✓)
WD Laflamme Ltd Ottawa Ont	Wall reconstruction and repairs Ont	250,952	27,852	250,952*(✓)
A Leduc Developments (1983) Ltd Aldersyde Alta	Asphalt surfacing and miscellaneous earthworks Alta	422,389	421,593	421,593
Les Consultants Desseau Inc Laval Que	Design and supervision for the restoration of locks, Chambly Canal Que	340,561	104,570	104,570
LJ Fortin Construction Ltd Kapuskasing Ont**	Pukaskwa installation Ont	1,663,700		1,532,532
Lundrigans Group Ltd Corner Brook Nfld**	Highway reconstruction Nfld	4,948,537	93,490	4,948,537*(✓)
Lundrigans Group Ltd Corner Brook Nfld**	Paving highway Nfld	595,620	595,620	595,620(✓)
Lundrigans Ltd Corner Brook Nfld	Construction visitor reception centre Nfld	1,740,088	508	1,740,088(✓)
Colin R MacDonald Ltd Antigonish NS**	Highway reconstruction NS	2,573,507	31,981	2,573,507*(✓)
MacNamara Construction Ltd St John's Nfld**	Grading and drainage Nfld	3,115,597	814,462	814,462
Maple Engineering and Construction Canada Ltd Brampton Ont	Dam and retaining wall repairs Rideau Canal Ont	530,479	530,479	530,479(✓)
Robert McAlpine Ltd Rexdale Ont	Reconstruction of concrete dam Ont	1,928,171	1,880,116	1,880,116
Miller Western Industries Calgary Alta**	Miette Hot Springs Alta	982,590	239,002	239,002
M&M Construction Ltd Edmonton Alta	Construction of food concession building Alta	328,098	101,804	328,098*(✓)
P Morsky Ltd Virden Man**	Grading and base course Man	1,538,722	375	1,538,722*(✓)
Mutual Electric Co Ltd Sault Ste Marie Ont	Installation of new substation and electric system Ont	377,404	45,209	377,404*(✓)
Newklas Construction Canada Ltd Calgary Alta	Construction of Miette Hot Pool Alta	1,528,682	1,217,294	1,528,682*
Newklas Construction Canada Ltd Calgary Alta**	Construction of washroom facilities and parking lot Alta	347,977	967	347,976(✓)
Nor Lake Construction Calgary Alta**	Lake Louise development Alta	298,700	102,523	102,523
Nova Construction Co Ltd Antigonish NS**	Paving NS	1,107,128	1,107,128	1,107,128(✓)
Nova Construction Co Ltd Antigonish NS**	Reconstruct highway Nfld	4,802,838	586,264	4,802,838*(✓)
Pavage Beau-Bassin New Richmond Que	Structural repairs to an interpretation centre Que	257,003	434	257,003*(✓)
PCL Construction Ltd Calgary Alta	Pool redevelopment—Cave and basin Alta	4,294,138	188,220	4,294,138*
PCL-Maxim Saskatoon Sask	Construct visitor reception centre Sask	2,756,219	1,058,158	1,058,158
Ed Penner Construction Ltd Kola Man	Construction of shower building and kitchen shelter Man	418,578	4,678	418,578*(✓)
Petrifond Fondation Cie Ltée Montreal Que	Construct retaining walls above Gavin bridge Que	724,580	204,080	204,080
Remington Construction Calgary Alta**	Blackstone bridge Alta	563,095	503,154	503,154
Review Construction Co Ltd Kamloops BC**	Pyramid Lake Road Alta	399,722	256,835	256,835
James A Rice Ltd Gormley Ont	Peterborough liftlock centre Ont	1,043,905	883,951	883,951
Ron Engineering and Construction (Eastern) Ltd Ottawa Ont	Reconstruction of Ottawa locks 1-3 Ont	8,277,115	290,002	8,175,360
Taplen Construction (1979) Inc Ottawa Ont	Renovations to lock and stores building Ont	707,249	707,249	707,249(✓)
W Gordon Tooms Hunter River PEI	Construction of wastewater treatment system PEI	310,644	295,113	295,113
Twin Cities Paving Winnipeg Man**	Paving Riding Mountain National Park Parkway and Boat Cove Road Man	1,485,092	(198)	1,485,092*(✓)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Volker Stevin Contracting Ltd Calgary Alta	Parking lot and associated roadway, cave and basin Alta	859,041	3,673	859,041*(/)
Webb and Trace Victoria BC**	Reconstruction and asphalt surfacing of highway BC	3,190,867	3,190,867	3,190,867
Western Construction Ltd Stephenville Crossing Nfld**	Paving highway Nfld	1,123,612	1,123,612	1,123,612(/)
Zutphen Brothers Construction Ltd Port Hood NS	Restoration and repair NS	2,720,750	1,970,899	1,970,899
Zutphen Brothers Construction Ltd Port Hood NS	Wall construction NS	329,941	113,716	329,941*(/)
EXTERNAL AFFAIRS $28,461,195				
Department $28,461,195				
CANADIAN INTERESTS ABROAD PROGRAM $28,461,195				
Consortium C R S Ste Foy Que	Supply and erect prefabricated Chancery Bridgetown Barbados	2,460,000	2,059,580	2,059,580
Diplomatic Corps Services Bureau Moscow USSR	Acquisition of land for Embassy Complex Moscow USSR	1,201,770		729,306
Dubois Plumb & Associates Toronto Ont	Design and construction of Embassy Complex Beijing PRC	2,022,334	413,707	1,674,411
Arthur Erickson Associates Toronto Ont	Design and construction of Embassy Complex Washington DC USA	3,750,000	1,244,728	1,537,495
Fiset Miller Vinois Architects Montreal Que	Renovation to Chancery Paris France	1,370,000		1,151,354(/)
Hanscomb Consultants Toronto Ont	Design and construction of Diplomatic Complex Lagos Nigeria	462,000	329,453	398,640
Hanscomb Consultants Toronto Ont	Cost and energy planning Embassy Complex Washington DC USA	376,000	163,910	223,510
Hunter and Partners London England	Chancery renovations (MacDonald House) London England	1,150,000	676,329	774,895*
Kyle Stewart Ltd London England	Construction of official residence London England	1,368,000	1,284,829	1,284,829
Kyle Stewart Ltd London England	Chancery renovations MacDonald House London England	7,213,200	3,820,536	3,820,536
Laing Wimpey Alireza Ltd Riyadh Saudi Arabia	Chancery construction Riyadh Saudi Arabia	20,788,832	14,874,416	20,728,732*
Neish Owen Rowland & Roy Toronto Ont	Chancery construction Lagos Nigeria	1,250,000	615,225	908,213
Ouellet & Reeves Architects Montreal Que	Chancery construction Belgrade Yugoslavia	1,072,250	753	821,939*
Sankey Partnership Architects Toronto Ont	Design and construction Diplomatic Complex Riyadh Saudi Arabia	3,468,000	666,402	3,280,493
Stecer Rome Italy	Renovation of official residence Rome Italy	941,500	598,145	917,618(/)
The Building Organization R A D Belgrade Yugoslavia	Chancery Construction Belgrade Yugoslavia	6,994,715	228,621	6,994,715*(/)
FISHERIES AND OCEANS $133,884,257				
Department $133,884,257				
Acadian Dredging Ltd Cocagne NB**	Dredging NB	318,783	28,675	318,783*(/)
Acadian Dredging Ltd Cocagne NB**	Dredging NB	328,605		328,605*(/)
Adéra Construction Inc Cap aux Meules Que**	Harbour improvements Que	383,616	37,200	383,616*(/)
Alnor Construction Company Ltd Orillia Ont	Dredging—Breakwater Ont	563,510	570,295	570,295
Alnor Contracting Inc Oshawa Ont**	Breakwater dredging Phase I Ont	420,902	420,902	420,902(/)
Alnor Contracting Inc Oshawa Ont**	Renovations, breakwater protection Ont	633,767	633,767	633,767
Alnor Contracting Inc Oshawa Ont**	Construction, Lakefront Promenade Park Ont	463,245	463,245	463,245(/)
Alnor Earthmoving Ltd Oshawa Ont**	East breakwater construction Ont	1,212,941		1,212,941(/)
Arrow Building Corporation Dartmouth NS**	BIO—Upgrade fire protection system NS	640,510	216,070	640,510*
Avalon Construction & Engineering Ltd St John's Nfld**	Landing wharf Nfld	580,108	580,108	580,108(/)
Avalon Construction & Engineering Ltd St John's Nfld**	Breakwater Nfld	347,117	254,955	347,117*(/)
Avalon Construction & Engineering Ltd St John's Nfld**	Wharf extension Nfld	1,181,406	508,464	1,181,406*(/)
Avalon Construction & Engineering Ltd St John's Nfld**	Breakwater repairs and improvements Nfld	838,155	707,133	838,155*(/)
B & M Comeau Construction Ltd Digby Co NS**	Marginal wharf NS	435,795	138,458	430,469*(/)
Bay Chaleur Construction (1981) Ltd Shippegan NB**	Phase I brook diversion NB	352,833	20,627	352,833*(/)
Beausejour Management Ltd Caraquet NB**	Class B dredging public wharf NB	1,012,904	551,504	551,504
Beaver Marine Construction Ltd Halifax NS**	Marginal wharf west head NS	975,354	687,884	961,204*
Beaver Marine Construction Ltd Halifax NS**	North breakwater reconstruction NS	891,274	261,787	891,274*(/)
Beaver Marine Construction Ltd Halifax NS**	Wharf extension NS	1,355,726	915,201	1,355,726*(/)
Beaver Marine Construction Ltd Halifax NS**	Marginal wharf NS	903,670		277,320(/)
Bermingham Construction Limited Hamilton Ont	Dock construction Ont	500,749	500,521	500,521
Bermingham Construction Limited Hamilton Ont**	Breakwater construction Portsmouth harbour Ont	367,429		367,429
Gerald Best Excavating Ltd Lansdowne Ont**	Dredging and containment area Ont	415,671	69,468	415,671*(/)
Béton Provincial Ltée Matane Que	Manufacturing "dolosses" Que	719,000	496,080	496,080
Bilco Construction Ltd Lantzville BC	Dredging BC	711,555	595,340	595,340
Bondy E Excavating & Trucking Ltd Amherstburg Ont	Construction, marina development Ont	889,449	816,279	816,279
Louis W Bray Construction Ltd St Andrews Ont**	Excavation, harbour development Ont	578,599	32,530	578,599*(/)
Bridger Construction & Eng Co Ltd Foxtrap Nfld**	Wharf reconstruction Nfld	230,319	59,638	230,319*(/)
Réal Caissy Inc Nouvelle Que**	Wharf reconstruction Que	504,548	166,541	504,548*(/)
Réal Caissy Inc Maria Que**	Harbour extension Que	3,071,172	958,756	958,756

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Callaghan Contracting Ltd Moncton NB**	Wharf and bridge reconstruction Phase II PEI	986,575	771,322	771,321
Canadian Steady & Stock Co Ltd (previously reported under Canadian Dredge & Dock Co Ltd) Toronto Ont**	Entrance improvements Ont	425,551	96,005	425,551*(/)
Carbo Construction Inc Beauport Que	Wharf equipment (Block "B") Que	982,335	39,194	39,194
Cartier McNamara Corp Whitby Ont**	Dredging east channel NB	1,156,041	948,254	1,156,041*(/)
CCM Construction (Nfld) Ltd St John's Nfld	Dredging Nfld	389,118	184,320	184,320
CCM Construction (Nfld) Ltd St John's Nfld**	Breakwater wharf extension Nfld	569,406	252,715	566,299*
CCM Construction (Nfld) Ltd St John's Nfld**	Harbour development Nfld	748,400	475,297	475,297
CCM Construction (Nfld) Ltd St John's Nfld**	Breakwater repairs Nfld	605,630	2,315	605,630*(/)
CCM Construction (Nfld) Ltd St John's Nfld**	Wharf extension, Phase I Nfld	460,303	260,064	460,303*
Cecchetto & Sons Limited Sudbury Ont	Renovation—Marina development Ont	315,930	330,970	330,970
Central Canadian Structures Ltd Fort Whyte Man**	Storage Bldg, solar portion, Freshwater Institute Man	326,634		326,634*(/)
Cheverie Construction Limited Souris PEI	Ice making and storage facility railway wharf PEI	524,786	524,786	524,786(/)
Julien Chicoine Ltée Grande Vallée Cté Gaspé Que**	Breakwater construction Que	1,096,780	753,760	1,096,780*
Cimco Industries Ltée Montreal Que	Manufacture conserving and ice making units Que	2,047,118	1,592,553	1,592,553
Cimco Industries Ltée Montreal Que	Manufacture conserving and ice making units Que	705,905	644,107	644,107
J D Coad Construction Co Ltd Trenton Ont**	Prince Edward-Hastings pier building and services Phase II, construction Ont	529,279	217,579	529,279*(/)
Coffrage Ste Foy (1984) Inc Mont Joli Que	Manufacture fish unloading, conserving and ice making systems Que	734,777	424,676	424,676
Coffrage Ste Foy (1984) Inc Fermont Que	Manufacture fish unloading, conserving and ice making systems Que	406,912	45,679	45,679
Comeau & Savoie Construction Ltd Cocagne NB**	Dredging marina and channel entrance NB	336,669	310,669	310,669
Construction A Parisée Inc Sept Iles Que**	Construction of fishermen's wharf Que	376,060	79,985	376,060*(/)
Construction ASLK (Canada) Inc Banville Que**	Harbour improvements (completion) Que	455,000		
Construction Canamot Inc Montreal Que**	Seaport (Phase III) Que	8,665,285	2,930,171	2,930,171
Construction Jean et Robert Ltée Gascons Que**	Harbour improvements Que	599,258	108,658	599,258*(/)
Construction Jean et Robert Ltée Gascons Que**	Wharf installation (Block "E") Que	286,655		
Covex Inc Ancienne Lorette Que**	New fishing harbour Que	3,828,902	2,259,528	2,259,528
Curran & Briggs Ltd Summerside PEI**	Wharf reconstruction—Phase I PEI	481,045	388,756	481,045*(/)
Curran & Briggs Ltd Summerside PEI**	Harbour reconstruction—Phase II PEI	627,177	373,177	627,177*(/)
Curran & Briggs Ltd Summerside PEI**	Boat harbour enlargement PEI	338,943	309,276	338,943*(/)
DDS Salvage & Ship Repairs Inc Thunder Bay Ont**	Commercial fishing facility Ont	261,113		261,113(/)
Dean Construction Co Ltd Tecumseh Ont**	Dredging Ont	262,529	93,267	262,529
Dean Construction Co Ltd Tecumseh Ont**	Marina dredging Ont	423,143	301,463	423,143*
Diamond Construction (1961) Ltd Fredericton NB	Harbour reconstruction and expansion Phase III, north side PEI	427,025	427,025	427,025(/)
Dorset Construction Ltd Corner Brook Nfld	Harbour development Labrador	1,169,425	796,811	796,811
Dorset Construction Ltd Corner Brook Nfld**	Phase II breakwater Nfld	800,477	540,627	800,477*
RA Douglas New Glasgow NS**	Wharf reconstruction NS	329,383	132,581	329,383*(/)
Charles Duranceau Ltée Montreal Que**	Repairs to wharf and access roads Que	265,314		265,314(/)
Edvan Construction Limited Prince Rupert BC	Harbour improvements—Landfill BC	401,997	401,997	401,997
Les Entreprises René Soucy Inc Pointe au Père Que**	Construction of a breakwater Que	349,876		176,336
John Entwistle Construction Ltd Cornwall Ont**	Berthing structures Ont	652,932	548,297	652,932*
Excavation Gilbert Gagné Inc Rimouski Que	Preliminary works (Phase I) Que	338,845	338,845	338,845(/)
Fahey L D Construction Co Ltd Goose Bay Labrador	Fishermen's service centre building Labrador	1,829,990	917,770	917,770
Floyd's Construction Ltd Rocky Harbour Nfld	Wharf improvements Nfld	459,095	328,480	328,480
Fraser River Piledriving Co Ltd New Westminster BC**	Pier construction—Structural BC	319,026		319,026*(/)
Thomas Fuller Ottawa Ont	Phase II and III NS	34,061,673	8,379,203	29,130,141*
Gaffney Quebec Ltd Stratford Ont**	Harbour development, Stage I Ont	2,006,735	341,711	2,006,735*
Gely Construction Inc Ste Foy Que**	Harbour improvements Que	639,841	332,216	639,841*
Gely Construction Inc Ste Foy Que**	Harbour protection "(dolosses)" Que	857,226	415,955	857,226*
Gely Construction Inc Ste Foy Que**	Wharf equipment (Block "A") Que	463,500	16,500	16,500
Gely Construction Inc Ste Foy Que**	Construction of channel Que	1,364,920	829,920	1,364,920*(/)
Gentra Construction Inc Quebec Que**	Construction of a breakwater Que	805,130	237,072	805,130*
Les Fondations Geodex Inc Pointe Claire Que**	Repairs to a wharf Que	529,447	393,419	529,447*
GNRPJ Construction Inc c/o Caisse Pop Grande Rivière Que	Breakwater extension Que	312,037	164,040	164,040
Greyleith Engineering & Construction Ltd Ottawa Ont**	Floating structures, harbour development Ont	460,370	395,802	460,370*(/)
Grossi T & Son Construction Ltd Leamington Ont**	Construction, harbour bldg and service dock Ont	343,853	330,605	330,605
Harbour Development Dartmouth NS**	Dredging NS	269,838	269,838	269,838(/)
Harbour Pile Driving Co Ltd Nanaimo BC**	Harbour improvements, wharf and floats BC	660,685	369,556	369,556
Hayes Paving Company Ltd Crapaud PEI**	Harbour reconstruction and expansion Phase II PEI	427,215	427,215	427,215*(/)
Hayes Paving Company Ltd Crapaud PEI**	Development Phase I PEI	277,295	119,715	277,295*(/)
Hillcrest Construction Brockville Ont**	Wharf construction, harbour modifications Ont	501,785	165,477	501,785*
Hynes Construction Ltd Dunville P B Nfld**	Breakwater wharf extension Nfld	394,613	147,407	388,314*
J M C Construction Ltd Prince Rupert BC	Construction of Kitimat River hatchery, hot water supply pipeline BC	254,588		265,183(/)
Egide Jean Inc Rimouski Que**	Wharf installation (Block "C") Que	341,117		
Egide Jean Inc Rimouski Que**	South jetty construction Que	800,646	264,595	800,646*(/)
Kast Engineering & Construction Ltd Brantford Ont**	Excavation and mobilization site servicing Ont	398,307	384,522	384,522
Kesmark Marine Whitby Ont**	Dredging and mattress NS	660,515	28,750	660,515*(/)
E C King Contracting Owen Sound Ont**	Breakwater construction Ont	553,221	18,377	553,221*

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Lamina Management Ltd Vancouver BC**	Wharf and float construction BC	362,632	362,632	362,632
Landry Construction Inc Natashquan Que**	Construction of fishermen's wharf Que	568,140	217,598	568,140*(/)
Landry et Sexton Inc Nouvelle Que**	Repairs and improvements to a wharf Que	1,052,700	423,419	1,052,700*(/)
Lemay Vican Inc Victoriaville Que**	Harbour improvements Que	2,480,091	2,414,837	2,414,837*
Leveque Pierre Paul Inc Ste Anne des Monts Que**	Construction of a breakwater Que	281,486	281,486	281,486
Lima Harbour Construction Prince Rupert BC	Harbour improvements and wharf reconstruction BC	278,400	278,400	278,400
The Lundrigan Group Ltd Corner Brook Nfld**	Breakwater reconstruction Nfld	1,115,966	788,839	1,115,966*
The Lundrigan Group Ltd Corner Brook Nfld**	Wharf reconstruction Nfld	282,394	66,932	275,129*
Colin R MacDonald Ltd Antigonish NS**	Harbour developments NS	1,532,296	1,465,594	1,465,594
Marine Construction Ltd St John's Nfld**	Harbour entrance improvements (dredging) Nfld	321,683	145,699	321,683*(/)
Maritime Dredging Co Ltd Charlottetown PEI**	Reconstruction—East breakwater and bridge PEI	792,030	391,028	792,030*(/)
Marogna Bros Construction Ltd Prince Rupert BC**	Sourdough Bay, marine station and launching pier BC	1,592,099	1,592,099	1,592,099
Paul Martin Inc La Pocatière Que	Manufacture bait storage facilities Que	2,814,048	2,497,486	2,497,486
Paul Martin Inc La Pocatière Que	Manufacture bait storage facilities Que	1,744,310	1,734,066	1,734,066
Paul Martin Inc La Pocatière Que	Manufacture bait storage facilities Que	3,578,584	2,711,693	2,711,693
Robert McAlpine Ltd Rexdale Ont**	Supply and install floating dock supply Ont	332,472	215,433	332,472*(/)
A B McLean Ltd Sault Ste Marie Ont**	Dredging marina basin Ont	306,564	106,445	306,564*(/)
McLellan Contracting Co Ltd Port Alberni BC**	Breakwater and float repair BC	254,156	90,000	90,000
McNamara Construction Limited St John's Nfld**	South breakwater extension Nfld	606,687	606,687	606,687(/)
Modern Paving Ltd St John's Nfld**	Wharf extension Phase II Nfld	1,196,598	964,228	1,196,598*
Morrison & Mcrae (1979) Ltd St Eleanors PEI**	Wharf reconstruction/landing construction—Phase II PEI	259,917	118,625	259,917*(/)
Morrison & Mcrae (1979) Ltd St Eleanors PEI**	North breakwater reconstruction Phase I PEI	724,055	724,055	724,055*(/)
Mosher & Rawding Enterprises Ltd Liverpool NS**	Wharf repairs NS	273,177	242,674	242,674
N & L Construction Ltd Stephenville Nfld**	Fisherman's service centre Nfld	916,835	846,214	846,214
The Ontario Construction Co Ltd Niagara-on-the-Lake Ont**	Entrance improvements Ont	494,601	30,878	494,601*(/)
The Ontario Construction Co Ltd Niagara-on-the-Lake Ont**	Construction—Service dock Ont	253,329	189,265	189,265
J P Pierman Sault Ste Marie Ont**	SRCPP Harbour development, construction Ont	365,598		365,598(/)
Pile Foundations (BC) Ltd Surrey BC**	Harbour development BC	1,835,256	76,180	1,742,731*(/)
Pinsent Construction Co Ltd Stephenville Nfld**	Longliner wharf Nfld	275,343	185,983	273,348*
Pomerleau Hervé Inc St Geroges de Beauce Que	General works, Phase VI Que	13,189,600	241,576	241,576
Pomerleau Hervé Inc St Georges de Beauce Que	Inferior level building, foundation and framework, Phase V Que	7,428,934	2,299,067	2,299,067
Pomerleau Hervé Inc St Georges de Beauce Que	Water resevoir (Phase IV) Que	2,118,496	1,843,496	1,843,496
Pomerleau Hervé Inc St Georges de Beauce Que	Superior level building, foundation and framework, Phase II Que	919,400	919,400	919,400(/)
Port Construction Ltd Dartmouth NS**	New wharf NB	1,499,947	1,341,819	1,341,819
Port Construction Ltd Dartmouth NS**	Breakwater NB	1,531,107	720,064	1,505,954*(/)
Portneuf Construction et Pavage Inc St Marc des Carrières Que**	Wharf repairs Que	1,357,644	1,349,803	1,349,803
Portneuf Construction et Pavage Inc St Marc des Carrières Que**	Completion of sheet pile wharf Que	737,967	535,509	737,967*(/)
Precision Builders (Windsor) Ltd Windsor Ont**	Marina development Ont	1,205,415	383,750	1,205,415*
MEC Richard Inc Havre aux Maisons Que	Manufacture fish unloading, conserving and ice making systems Que	697,532	517,772	517,772
Rideau Valley Construction Ltd Stratford Ont**	Construction basin floats Ont	303,784	74,303	303,784*(/)
Stanley Reid Construction Ltd Sherbrooke NS**	Wharf extension NS	477,082	236,730	470,743*(/)
RHM Contractors Summerside PEI**	Harbour reconstruction and development Phase I PEI	308,326	194,608	308,326*(/)
D Robinson Contracting Ltd Nanaimo BC**	Rebuilding existing float BC	939,981	939,981	939,981*
Sacrey Gid Ltd Mount Pearl Nfld	Longliner wharf Labrador	604,054	604,054	604,054
Sacrey Gid Ltd Mount Pearl Nfld	Wharf extension Labrador	226,424	224,424	224,424
Sacrey Gid Ltd Mount Pearl Nfld	Reconstruct community stage wharf Nfld	348,887	228,951	345,438*(/)
Sacrey Gid Ltd Mount Pearl Nfld	South breakwater reconstruction Labrador	291,798	38,503	38,503
S A F Construction Inc St Henri Que**	Harbour improvements Que	1,320,675	257,284	1,320,675*
Sass Manufacturing Limited Chatham Ont	Installation floats Ont	365,224	288,478	364,178
FW Sawatsky Winnipeg Man**	Water treatment, Freshwater Institute Man	1,694,787	1,435,586	1,435,586*
Sceptre-Riedel-Dawson Constructors Richmond BC**	Breakwater and dredging BC	631,925	18,053	631,925*(/)
Short's Construction Ltd St John's Nfld**	Marginal wharf and wharf extension Nfld	592,523	592,523	592,523*(/)
Simard et Beaudry Inc Montreal Que**	Breakwater construction Que	1,100,340	865,590	1,100,340*
Sintra Inc Montreal Que**	Harbour improvements Que	4,952,979	3,912,463	4,949,479*
Lloyd G Smith Mabou NS**	Wharf extension NS	651,106	557,159	651,106*
Solid Holdings Ltd Corner Brook Nfld**	Phase II Buildings Fishermen Service Centre Nfld	1,837,747	1,804,429	1,804,429
Stephens and Rankin Inc St Catharines Ont**	Harbour repairs Ont	738,910	48,006	738,910*(/)
Stikine Construction Ltd Prince Rupert BC**	Float construction BC	891,290	685,432	685,432
Straight Shore Construction Ltd Musgrave Harbour Nfld**	Breakwater wharf Nfld	359,855		
Tidewater Construction Lower Sackville NS**	Wharf extension, harbour improvements NS	1,846,925	1,440,618	1,836,618*
Tidewater Construction Lower Sackville NS**	Breakwater NS	1,382,521	538,905	1,374,724*(/)
Time Construction Co Ltd St Bride's Nfld**	Reconstruct longliner wharf Nfld	710,556	322,601	322,601
Verreault Navigation Inc Matane Que**	Dredging Nfld	583,700	583,700	583,700
Waterworks Construction Ltd Halifax NS**	Wharf reconstruction NS	556,151		556,151(/)
Wat-Lan Construction Ltd Charlottetown Nfld**	Wharf extension Nfld	258,396	11,461	269,668*(/)
Webb & Trace Ltd Victoria BC**	Renew floats BC	914,757	123,408	911,758*
Woodlawn Construction Dartmouth NS**	Harbour improvements and wharf construction NS	2,560,831	1,097,923	2,541,515*
Woodlawn Construction Dartmouth NS**	Wharf extension NS	460,854	378,381	460,854*(/)
Zutphen Brothers Construction Ltd Port Hood NS**	Wharf reconstruction NS	2,932,011	813,222	2,865,908*
Zutphen Brothers Construction Ltd Port Hood NS**	Rubble mound breakwater NS	2,067,300	1,817,817	1,847,576*

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $71,664,490				
Department $71,664,490				
INDIAN AND INUIT AFFAIRS PROGRAM $47,522,180				
Amaco Plumbing and Heating Co Ltd Winnipeg Man	Intake line pumphouse Man	394,858	389,286	389,286
Anaheim Construction Ltd Saskatoon Sask**	School and water and sewer, Beardy Okenasis IR Sask	2,136,455		
Antigonish Construction Ltd Antigonish NS	Construction of extension to sewer system, Eskasoni Indian Reserve NS	275,135	265,958	265,958
Argo Industries Ltd Kamloops BC	Construction of sanitary sewer system BC	732,211		730,970(/)
Arnasson Ind Ltd Winnipeg Man**	Construction of a school Man	1,295,924	1,005,131	1,005,131
D Barkman Construction and Supply Ltd Landmark Man	Construction of teacherage, temporary classroom Ont	273,324	273,324	273,324(/)
Beacon Mechanical Construction Ltd Port Coquitlam BC**	Mechanical and electrical BC	663,072		
Alain Blackburn Construction Inc Ste Foy Que**	Construction of power station Que	822,942		822,942(/)
Bomac Construction 1978 Ltd Saskatoon Sask**	Water and sewer system Sask	1,807,685		1,807,685*(/)
Borland Construction Co Ltd Winnipeg Man	Townsite roads construction Man	445,819	230,214	445,819*(/)
Cecchetto and Sons Ltd Sudbury Ont**	Construction of sewage treatment plant Ont	694,913		694,913
Cox Excavating Marine and General Contractors Tillsonburg Ont**	Construction of water supply system Ont	2,227,076	584,757	584,757
Descon Enterprises Ltd Kelowna BC	Construction of water and sewer system BC	936,482	664,907	664,907
Descon Enterprises Ltd Kelowna BC	Construction of main access road BC	313,423	313,052	313,052(/)
Edvan Construction Ltd Prince Rupert BC	Construction of residential sub-division BC	260,150		260,150(/)
Fincan Construction Sault Ste Marie Ont**	New school and septic system Ont	315,787		309,407*
Gely Construction Inc Ste Foy Que	Construction of water treatment system Que	506,010	353,299	353,299
T W Judson and Son Ltd Emo Ont**	Installation of water supply Ont	626,264	567,612	567,612
Kingsgrove Construction Ltd Winnipeg Man**	Construction of school and teacherage Man	9,415,318	2,909,908	2,909,908
Kraft Construction Ltd Winnipeg Man**	Elementary school Man	1,893,786		1,893,786
L & A Equipment Ltd Garibaldi Highlands BC	Construction of roads and services BC	292,989	292,989	292,989(/)
Lake Mechanical Systems Corporation Burnaby BC**	Construction of Klappan Indian school BC	380,213		380,213*(/)
Les Entrepreneurs SPEC Inc Montreal Que**	Reconstruction of 4 classrooms and gymnasium repairs Que	1,184,700	1,600	1,184,700(/)
Manitoba Hydro Winnipeg Man	Extend power line Man	9,011,542		3,228,085(/)
Maritime Builders Ltd Sydney NS**	Construction of a school NS	1,105,059	683,917	683,917
Miracon Ltd Newcastle NB**	Construction of a school NB	2,547,764	32,924	2,547,764*(/)
Nor-Est Renovations Ltd Caraquet NB	Construction of water reservoir NS	458,377	458,377	458,377
Norcan Construction Ltd Prince George BC	Alterations to federal school BC	545,865	545,865	545,865(/)
On-Del Construction Inc Beauport Que	Various electrical work Que	331,300		
OORD'S Construction Ltd Agassiz BC	Construction of water and sewer system BC	1,287,689	1,287,689	1,287,689(/)
OORD'S Construction Ltd Agassiz BC**	Construction of Fort Ware school addition BC	1,717,911	5,399	1,717,911*(/)
Pace Greentree Building Inc Winnipeg Man**	School construction Man	2,161,093	1,849,793	1,849,793
P and M Construction Ltd Edmonton Alta**	Construction of school and teacherage Man	1,976,138	1,482,282	1,482,282*
A K Penner and Sons Blumenort Man**	Construction of school addition Ont	6,461,339	3,139,444	3,139,444
Herve Pomerleau Inc St Georges Que**	School construction Que	2,302,878	2,206,123	2,206,123
Gaston H Poulin Contractor Ltd Hearst Ont**	Water and sewer construction Ont	512,735	512,735	512,735*(/)
Powertel Utilities Contractors Ltd Whitefish Ont**	Electrification, Marten Falls Ont	849,369	849,369	849,369(/)
River North Construction Ltd Prince Albert Sask	Construction of elementary school Sask	349,697	349,697	349,697*
Southwest Contracting Ltd Surrey BC	Construction of roads and sewer system BC	303,814	303,814	303,814(/)
Stimson Contracting Ltd Hyde Park Ont	Remedial work, Sandy Lake school Ont	463,293	149,074	463,293*(/)
Strukphex Inc Dorval Que**	Purification mill Que	474,317		474,317(/)
Sunny Corner Mechanical (1976) Ltd Newcastle NB**	Construction of a school NB	978,850	7,741	978,850(/)
Taché Construction Ltd St Lazaire Lac St Jean Que	Construction of water treatment plant Que	389,148	22,181	389,148*(/)
Taubensee Construction Ltd Winnipeg Man	Construction of school complex and upgrade sewer and water services Man	5,223,837	503,905	5,223,837*(/)
Val d'Or Construction Ltd Val d'Or Que	Construction of water treatment plant Que	441,832	393,400	393,400
Vanderspoel Construction Ltd Gibbons Alta	Water treatment plant and truck filling station Alta	398,750	61,540	398,750*(/)
Vanderzalm Construction Ltd Surrey BC	Construction of sewage disposal field BC	545,156	545,156	545,156(/)
Volker Stevin Contracting Ltd Calgary Alta**	Water and sewer Sask	973,702		941,309*
Western Grater Contracting Ltd Victoria BC	Wastewater collection system BC	1,084,402	794,544	794,544
J C Wilson Construction Ltd Leaf Rapids Man**	Teacherage Man	626,667		626,667(/)
A J Wing Construction Ltd Thunder Bay Ont	Construction of teacherage Ont	270,732	270,732	270,732(/)
A J Wing Construction Ltd Thunder Bay Ont	Teacherage Ont	390,123	230,280	230,280
NORTHERN AFFAIRS PROGRAM $24,142,310				
Antler Construction Co Ltd Prince George BC**	Reconstruction of Highway km 255.1 to 264.6 YT	2,166,202	1,452,928	1,452,928
Dawson Construction Ltd Whitehorse YT	Reconstruction of Highway km 80 to 126 YT	5,180,864	4,612,143	5,180,864*(/)
Deh Cho Corporation Ltd Fort Simpson NWT**	Clearing, grading and drainage km 679.7 to 692.8 NWT	2,599,760	473,569	473,569
Eastbrook Sand and Gravel Ltd Edmonton Alta	Reconstruction and paving of Highway km 0 to 15 Alta	2,238,960	727,088	2,238,960*(/)
Eastbrook Sand and Gravel Ltd Edmonton Alta	Reconstruction and paving km 68 to 82.7 NWT	1,637,360	1,517,401	1,517,401(/)
General Enterprises Construction Ltd Whitehorse YT**	Gravel, crushing and stockpiling of Highway km 521.2 YT	470,244	99,794	470,244*(/)
General Enterprises Construction Ltd Whitehorse YT**	Crushing, subgrade, reconditioning and gravel surfacing of Highway km 34.1 to 108.3 YT	849,899		836,620(/)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
General Enterprises Construction Ltd Whitehorse YT	Crushing, stockpiling km 235.3 to 251.7 YT	423,625	407,047	407,047(/)
Impact Industries Ltd Lacombe Alta	Gravel, crushing, stockpiling km 309.6, 321 and 342.4 YT	339,000	296,045	296,045(/)
Impact Industries Ltd Lacombe Alta	Crushing and stockpiling km 262.7, 281.8 and 300.5 YT	421,900	401,352	401,352(/)
Impact Industries Ltd Lacombe Alta	Grade improvements and surfacing km 168, 468 YT	323,095	239,135	239,135(/)
Peter Kiewit Sons Co Ltd Edmonton Alta	Reconstruction and paving km 15 to 40 NWT	3,067,620	2,907,279	2,907,279
Klippert Transfer Ltd Mayo YT	Installation of multiplate culvert YT	403,425	121,225	403,425*(/)
Klondike Catering Ltd Whitehorse YT**	Catering services for 30 person camp YT	769,100	300,523	521,736(/)
Hector Lang Construction (Yukon) Ltd Whitehorse YT**	Big Creek bridge YT	339,050	339,024	339,024(/)
Karl Mueller Construction Ltd Yellowknife NWT**	Clearing, grading, drainage of Highway km 102.5 to 107.8 NWT	643,900		624,634
North Star Construction Ltd Inuvik NWT**	Grade revision km 472 NWT	456,477	456,477	456,477(/)
Northern Arc Shipbuilders Ltd Hay River NWT**	Construction of ships NWT	809,920		777,290
Poole Construction Ltd Yellowknife NWT**	Construction of Yellowknife District Office NWT	434,727		434,727(/)
Robinson's Trucking Ltd Yellowknife NWT	Gravel, crushing of Highway km 15 to 84 NWT	1,428,000	271,552	1,327,677(/)
R W K Construction Ltd Edmonton Alta	Construction of Fort Smith District Office NWT	494,736	494,736	494,736
W A Soychuk Contracting Ltd Fort St John BC**	Clearing, grading and drainage of Highway km 190.3 to 207.8 BC	2,720,986		2,712,986
Tempo Builders Ltd Hay River NWT**	Construction of Birch River bridge on Highway km 52.2 NWT	1,053,136	9,528	1,053,136*(/)
Tempo Builders Ltd Hay River NWT**	Construction of Creek bridge km 115.3 Netla River bridge km 138.2 and Rabbit Creek bridge km 190.3 NWT	2,709,807	2,469	2,709,807*(/)
Tower Arctic Ltd Montreal Que**	Construction of Frobisher Bay District Office NWT	557,700	362,935	362,935
Weacon Enterprises Whitehorse YT	Reconstruction km 117 to 132 YT	1,727,780	1,710,416	1,710,416(/)
NATIONAL DEFENCE $131,244,298				
Department $131,244,298				
DEFENCE SERVICES PROGRAM $131,244,298				
Aacro Building Products Ltd Edmonton Alta	Re-side and insulate MQ's Sask	338,807	334,494	334,494
Aacro Building Products Ltd Edmonton Alta	Window replacement program Alta	893,802	498,757	498,757
Acton Construction (Kingston) Kingston Ont	Alterations to buildings Ont	880,686		880,586
Adamson Associates Architects Toronto Ont	Architectural services, Officers Mess Ont	263,068	19,103	19,103
Air-Way Texturing & Insulation Ltd Edmonton Alta	Asbestos control program Alta	815,752	815,752	815,752(/)
Aircom Consultants Winnipeg Man	Design, New Air Command Headquarters Man	1,450,775	56,687	1,417,460*
Alberta Energy Company Ltd Calgary Alta	Construction and dual completion of development well Alta	302,800		
300472 Alberta Ltd Edmonton Alta	Single quarters improvements Alta	550,528	11,801	550,528(/)
Allsco Building Supplies Ltd Moncton NB	Install windows, insulate and re-side MQ PEI	747,129	738,082	738,082
Alum-A-Form Industries Ltd Edmonton Alta	Install windows, insulate and re-side MQ Alta	797,717	772,129	772,129
Aluminum Home Improvements Ltd Kingston Ont	Replace siding on married quarters Ont	388,977	388,977	388,977(/)
Antioch Construction Corp Edmonton Alta	Air condition building Alta	308,263	182,408	307,013*
Arpi's Industries Ltd Calgary Alta	Replace MQ furnaces Alta	405,223	405,223	405,223(/)
Arrow Building Corp Ltd Dartmouth NS	Siding and windows PMQ's NS	280,507	10,952	280,507*(/)
Arrow Building Corp Ltd Dartmouth NS	Renovations to building NS	414,326	366,632	366,632
Compagnie Asphalte Ltée Jonquière Que	Rehabilitation of runway Que	1,841,371	1,782,094	1,782,094
Atlantic Roofers Ltd Halifax NS	Repair and replace roofs NS	339,722	335,000	335,000
Atlantic Roofers Ltd Cocagne NB	Replace roofing systems PMQ's NS	391,842	55,207	391,843(/)
Jean Attore Inc Montreal Que	Masonry walls and insulation Que	5,755,690	1,748,114	5,755,690*(/)
Les Entreprises AWSM Ltée Laval Que	Replace windows Base buildings NB	305,186	601	305,186(/)
B-A Construction Ltd Winnipeg Man	Apron rehabilitation Man	1,437,457	1,435,982	1,435,982
Bach-McDougall Eng & Contr Ltd London Ont	Single quarters upgrading Ont	334,500	8,605	8,605
Bach-McDougall Eng & Contr Ltd London Ont	Reroofing and partial re-siding Ont	264,234	264,234	264,234(/)
Bach-McDougall Eng & Contr Ltd London Ont	Replace secondary steam lines Ont	309,126	309,126	309,126(/)
Bacon Engineering Ltd Toronto Ont	Replacement of plant metering/controls Ont	344,739	341,875	341,875*
A N Bail Cie Ltée and T Pringle & Son Ltd Montreal Que	Design and construction of vehicle facilities Que	2,102,369	27,116	2,102,369*(/)
Ball Brothers Ltd Kingston Ont	Extension and alterations Ont	1,097,029	60,977	1,096,929*
Beaver Construction Group Ltd Winnipeg Man	Rebuild water and sewer system Man	1,158,674	727,981	1,158,674*(/)
Beaver Marine Construction Division of Beaver Construction Group Ltd Halifax NS	Dredging, embankment and piling NS	977,595	1,565	977,595*(/)
Beehler Brothers Electric Ltd Kingston Ont	Extension of electrical distribution system Ont	323,995	24,316	323,995(/)
B E L Contracting Ltd Wainwright Alta	Reconstruction of the storm sewer system Alta	691,632	581,509	581,509
Les Constructions Béland & Lapointe Inc Lévis Que	Replace windows and siding, MQ's Que	304,112	304,112	304,112(/)
Bela Vista Homes Construction Ltd Medicine Hat Alta	Extension to ammo compound Alta	789,874	330,822	779,524*
Bela Vista Homes Construction Ltd Medicine Hat Alta	Construct a decontamination centre Alta	742,163		
Construction Belisle & Vaillancourt Inc Valleyfield Que	Replace siding on PMQ's Ont	309,735		309,735*(/)
Construction L Belisle et Fils Inc Valleyfield Que	Install new siding, MQ's NB	278,840	263,420	263,420
Les Constructions René Belisle Inc Beauport Que	Renovate and enlarge Officers Mess Que	425,115	220,446	425,115*(/)
Bellevue Const Ltd Orleans Ont	Renovate recreation centre Ont	953,801	102,487	102,487
Joseph-Arthur Belley Entrepreneur Inc Chicoutimi Nord Que	CF armament support facility Que	716,306	713,495	713,495*
Bentorswell Construction Ltd Barrie Ont	Interior renovations Ont	881,818	876,230	876,230

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Bertram Bros Construction Ltd Barrie Ont	Construct refinishing facility Ont	517,248	238,862	238,862
Bertram Bros Construction Ltd Barrie Ont	Addition and alteration to building Ont	496,330	28,835	28,835
Big H Construction a Division of Big H Limited (previously reported under Fairwin Construction Ltd) Toronto Ont	Extension to Men's Mess Ont	2,231,042	1,981,683	1,981,683
Bilodeau Electrique Ltée Jonquière Que	Upgrade primary power distribution system and telecommunication duct system Que	482,014	393,960	393,960
Black & McDonald Ltd Ottawa Ont	Repair structure and replace services NS	1,982,336	935,638	1,982,336*(✓)
Blunden Construction (1984) Ltd Halifax NS	Renovations to building NS	762,244	453,393	453,393
Blunden Construction (1984) Ltd Halifax NS	Apartment improvements NS	611,932	403,307	403,307
Blunden Construction (1984) Ltd Halifax NS	Apartment improvements NS	578,527	423,625	578,527*(✓)
Blunden Construction (1984) Ltd Halifax NS	Renovations to a hangar NS	541,122	502,965	502,965
Blunden Construction (1984) Ltd Halifax NS	Siding and windows MQ's NS	548,757	544,783	544,783
Blunden Construction (1984) Ltd Halifax NS	Improvements NS	500,094	1,000	500,094(✓)
Blunden Construction (1984) Ltd Halifax NS	Building renovations NS	1,628,200	319,439	319,439
Bockstael Construction (1979) Ltd Winnipeg Man	Renovations to WO's and Sgt's Qtrs Man	329,206	329,206	329,206(✓)
Geo Bolton (1983) Ltd Ottawa Ont	Fire alarm system NDMC Ont	1,083,240	39,838	1,083,240*(✓)
Boom Construction Inc Thornhill Ont	Bury overhead steam and condensate lines NS	334,665	334,665	334,665(✓)
S Boyd Contracting Ltd Dartmouth NS	Extension to cafeteria and upgrade heating system NS	479,625	240,493	240,493
S Boyd Contracting Ltd Porters Lake NS	Renovations to building NS	520,217	429,427	520,217*(✓)
Boyd & Garland Construction Ltd Dartmouth NS	Water treatment plant NS	1,436,141	21,877	1,434,463*
Boyd & Garland Construction Ltd Dartmouth NS	Design and construct 54 PMQ's NS	4,090,690	577,170	4,082,690*
Braunfel Engineering & Construction Ltd Lacombe Alta	Replacement of water-mains (Griesbach) Alta	627,582	215,039	626,092*
Brule Construction Ltd Ottawa Ont	5 bay garage and training area Ont	430,007	3,298	430,007(✓)
Construction B S L Inc Ville Vanier Que	Avionics shop—Building 79 Que	1,706,461	1,684,819	1,684,819*
Construction B S L Inc Ville Vanier Que	Renovation to a hangar Que	346,363	342,600	342,600
Construction B S L Inc Charlesbourg Ouest Que	Replacement of underground steam and condensate piping Que	526,298	2,356	526,298(✓)
Buck's Construction Co Ltd Elk Point Alta	Rehabilitate PLER roads Alta	297,031		275,286
Burnett Construction Ltd St John's Nfld	CINE target range addition Nfld	264,625	10,460	264,625(✓)
Caledon Helicopters Ltd Caledon Ont	Brush control NB	399,166	399,166	399,166(✓)
Calor Mechanical Contracting Ltd Ottawa Ont	Renovations to various rooms Ont	566,905	422,009	422,009
Cambrian Construction Limited Dartmouth NS	Training Building, Bedford Rifle Range NS	534,930	276,938	534,930*(✓)
Cambrian Construction Limited Dartmouth NS	Engine Test Cell Building NS	954,258	764,377	764,377
Campbell and Kennedy Electric Ltd Ottawa Ont	Upgrade electrical distribution system, National Defence Medical Centre Ont	615,222	210,452	596,252*
C & W Campbell Homes Ltd Victoria BC	Renovation, physics lab BC	394,881	385,092	385,092
Cana Construction Co Ltd Richmond BC	Construction of hospital and dental clinic BC	6,156,051	2,463,286	2,463,286*
Cana Construction Co Ltd Richmond BC	Upgrade dockyard jetty service BC	3,608,992	1,150,521	1,150,521
Canada Fence & Pipe Ltd Calgary Alta	Security fence Alta	576,187	180,229	180,229
Can-Fab Industries Ltd Regina Sask	Replace fire pump building and upgrade water distribution system to magazine area Sask	298,984	292,784	292,784
Cannon Construction Limited Halifax NS	Construct a 100 man armoury NS	1,625,657	9,886	1,625,657*(✓)
Cannon Construction Limited Halifax NS	Access road compound—Folly Lake NS	2,922,662	176,258	2,922,662*(✓)
Capton Holdings Ltd Edmonton Alta	Construct Avionics Building Alta	5,122,454	1,448,341	5,116,120*
Cardinal Construction Co Ltd Moose Jaw Sask	Renovations to kitchen, Officers Mess Sask	334,775	329,829	329,829
AV Carlson Construction Corp Ltd Edmonton Alta	Workshop and storage building Alta	677,511	68,363	677,511*(✓)
Central Builders Limited Gander Nfld	Repair air warning sirens throughout the Province of Newfoundland	256,628	2,850	256,628(✓)
Central Canadian Structures Ltd Fort Whyte Man	Extension to Building 86 Man	266,789	594	266,789(✓)
Central Canadian Structures Ltd Fort Whyte Man	Extension to Building No 87 (North Site) Man	306,549	96,925	306,549*(✓)
Edwards Christensen Roofing (1983) Ltd Edmonton Alta	Partial reroofing of buildings Alta	251,454	117,544	251,454*(✓)
City Aluminum Building Products Ltd Pembroke Ont	Renovate barrack rooms Ont	306,633	22,223	22,223
City Aluminum Building Products Ltd Pembroke Ont	Install windows, storm doors, insulate and re-side 50 MQ's Ont	341,060	340,060	340,060
CJP Architects Carlberg Jackson Partners New Westminster BC	Architectural services BC	457,398	35,201	35,201
Les Constructions C L D Inc Jonquière Que	Additions to Base Transport Bldg Que	301,290	301,104	301,104
Clements Electric Ltd Edmonton Alta	Sequence flashing approach lighting Sask	442,555	440,755	440,755
Cohos Evamy & Partners Calgary Alta	Design and specifications Alta	450,000	1,331	445,526
Con-Pro Industries (Sask) Ltd Saskatoon Sask	Renovations to Building No 10 Sask	584,830	128,627	584,830*(✓)
Les Constructions Loriot Inc Longueuil Que	Remove carpets and install tiles Que	262,991	254,328	254,328
Les Constructions Loriot Inc Longueuil Que	Renovations to hangars 101, 102 and 103 Que	284,377	5,532	284,377*(✓)
Les Constructions Loriot Inc Longueuil Que	New facilities—Engineering section Que	383,885	212,961	383,885*(✓)
Constructions E L Inc Repentigny Que	Addition—Firehall Que	266,870	126,526	126,526
Constructions G C P Inc Quebec Que	New sanitary installation Que	354,000	43,625	43,625
Allan G Cook Limited Barrie Ont	Reconstruction of roads Ont	293,853	293,853	293,853(✓)
C Cottingham Foundation Contracting Comox BC	Logistics and Laundry Building BC	406,502	20,709	406,502*(✓)
TP Crawford Limited Gloucester Ont	Replace roofing and hangars 2 and 4 Ont	358,732	358,732	358,732(✓)
Crown Paving Services Ltd Edmonton Alta	Apron rehabilitation Alta	665,508	633,658	633,658
Cummins Developments Ltd Medicine Hat Alta	Extension to support area warehouse Alta	722,937	293,232	721,134*
Curran & Briggs Limited Summerside PEI	Apron rehabilitation SW side hangar No 8 PEI	776,451	776,451	776,451(✓)
Curran & Briggs Limited Summerside PEI	Replacement of steam distribution system PEI	1,146,457	22,862	1,146,457*(✓)
Davan Construction Ltd Mission BC	Three classroom additions BC	388,800	86,650	86,650
Dawcolectric Inc Halifax NS	Improvement to Base fire alarm system NS	258,401	42,401	258,401*(✓)
G Dayley Trucking Ltd Port Hardy BC	Replace living room windows and install insulation and aluminum siding on MQ's BC	275,186	275,186	275,186(✓)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
DB & J (1971) Inc Charlottetown PEI	Replace HTHW distribution systems NB	696,400	12,766	696,400*(/)
DDS Salvage & Ship Repairs Inc Thunder Bay Ont	Repair dock and wharf at Perry Dock Ont	279,437	277,969	277,969
Defence Construction (1951) Ltd Ottawa Ont	Civil engineer to assist SSOCE Germany	450,042	50,089	425,194
Defence Construction (1951) Ltd Ottawa Ont	Management office Base development Que	2,599,506	80,223	2,588,894*
D & H Construction Ltd Medicine Hat Alta	Technical Services Building Alta	960,735	373,112	953,286
AJ Diamond and Partners Toronto Ont	Architectural services—Curtis Hall Ont	359,365	142,497	142,497
Dilsa Construction and Engineering Ltd Don Mills Ont	Extensions to building Ont	250,132		
Dineen Construction (Atlantic) Ltd Dartmouth NS	Construct syncrolift extension, dockyard NS	7,911,259	343,829	343,829
Dineen Construction (Atlantic) Ltd Dartmouth NS	Canadian Forces Hospital NS	18,014,661	8,281,002	17,390,638*
Dineen Construction Limited Edmonton Alta	Fuel system/composite repair/F404 engine bay facility Alta	5,841,352	3,093,839	5,782,334*
Dineen Construction Limited Winnipeg Man	Control tower Sask	1,516,532	382,562	1,495,972*
Dominion Construction & Arlington Lumber Ltd Winnipeg Man	Replace water-mains, hydrants to MQ's Man	411,001	364,908	364,908
H R Doornekamp Construction Ltd Odessa Ont	Construct annex to building B-69 Ont	392,452	381,274	381,274
Construction J Pierre Doyon Inc Cap Rouge Que	Re-roof of buildings Que	302,586	10,445	302,586*(/)
Dufferin Roofing Limited Weston Ont	Replace roofs, hangars 17 and 18 Ont	399,230	185,518	367,576*
Dumaresq & Byrne Limited Halifax NS	Design Maritime Headquarters Building NS	1,094,604	65,000	1,094,604*(/)
Dwyer Engineering and Constuction Ltd Calgary Alta	Replacement of water-mains Alta	367,828	14,910	367,828*(/)
Asbestos Eaman Inc St Leonard Que	Metal siding and insulation NB	320,406	318,406	318,406
Asbestos Eaman Inc St Leonard Que	Insulation and metal siding NB	258,400		
Eastern Canadian Structures Ltd Ste Croix NS	Sonobuoy ready-use facility hangar 11 NS	301,558	298,565	298,565
Ediltec Construction Inc Montreal Que	Megastructure—Swimming pool Que	932,116		856,333
Elf Constuction and Management Services a Div of Modern Cabinet Industries Ottawa Limited Nepean Ont	Renovate Training Building Ont	1,120,000		
Ellwood-McRorie Ltd Portage La Prairie Man	Armoury gunshed Man	347,361	323,404	323,404
Emmons & Mitchell Construction Ltd Kingston Ont	Alterations and replacement of services Ont	1,446,213	690,253	690,253
Entreprises BLH Inc Jonquière Que	Replace underground steam piping Que	1,237,797	24,183	1,237,797*(/)
Les Entreprises PEB Ltée Lac St Charles Que	Repairs to sanitary sewer system Que	430,492	430,492	430,492(/)
Les Entreprises Québec Hab Ltée Quebec Que	Chemical disposal system Que	271,586	237,280	237,280
Exeter Roofing & Sheet Metal Co Ltd Exeter Ont	Re-roofing building Ont	448,914	327,480	327,480
Farmer Construction Ltd Victoria BC	Base construction, Engineering Building BC	4,055,438	325,618	325,618
Fitzgerald & Snow Limited Summerside PEI	Renovations to hangar 3 PEI	1,132,326	15,263	1,132,326*(/)
Fodor Engineering Limited Don Mills Ont	Design operations control centres Ont	750,868	91,834	744,484
Foster Wheeler Limited St Catharines Ont	Construct fluidized bed heating plant PEI	13,407,095	238,798	13,360,095*
Foundation Maritime a Division of The Foundation Company of Canada Limited Eastern Passage NS	Zone 'E' utilities/jetty 8 improvements NS	17,970,230	369,089	17,928,764*
Architects Four Limited Moncton NB	Consulting services NB	795,000	76,611	474,487
ES Fox Limited Welland Ont	Expansion of CHP generating capability Ont	3,948,102	36,080	3,948,102*(/)
Fraser-Brace Maritimes Div of Pigott Construction Ltd Halifax NS	Construct Maritime Command HQ Bldg NS	13,184,542	2,654,015	2,654,015
Fraser-Brace Maritimes Div of Pigott Construction Ltd Halifax NS	Deck structure and utilities, jetties NS	6,561,690	11,264	6,554,110*
Fraser-Brace Maritime Limited Halifax NS	SRU (A) Building/jetty 2 complex NS	40,962,236	562,772	40,944,528*
GW Builders and Co Ltd Winnipeg Man	Upgrade exterior of PMQ's Man	442,774	337,154	337,154
GBL Construction Ltd Edmonton Alta	Replace carports Alta	391,318	386,818	386,818
Gen-Mec Construction Co Ltd Bonnyville Alta	10 FTTU CF-18 facility Alta	4,208,597	136,737	4,201,922*
Gen-Mec Construction Co Ltd Bonnyville Alta	Fuel system/comp repair/engine bay facility, foundation and site works Alta	1,116,911	11,800	1,116,911(/)
Gen-Mec Construction Co Ltd Bonnyville Alta	Paving parking lots and roadways Alta	413,760	330,848	330,848
The General Accident Assurance of Canada & Kelly Leduc Ltd Ottawa Ont	Supply of finished hardware Que	316,632		315,921
Gervais Jacques Inc Ville Vanier Que	Reinforcement and wall restoration Que	1,072,682	831,028	861,228*
Gil-Bern-Charles Corporation Ltd Nepean Ont	Construction of building Ont	782,575	445,844	445,844
Graham Construction and Engineering Ltd Saskatoon Sask	Renovations to Building 155 Sask	1,014,477		
D Grant & Sons Limited Lambeth Ont	Renovations to Museum Ont	406,089	222,869	222,869
Granville Enterprises Limited Gander Nfld	Canex Building Nfld	382,439	271,705	338,984*
Maurice Gravel Architecte Chicoutimi Que	Design—Renovations to BB 56 Que	280,683	79,544	172,076
Great Northwest Insulation Ltd Surrey BC	Replace living room windows and install insulation and aluminum siding, PMQ's BC	426,150	29,292	426,150(/)
Great Northwest Insulation Ltd Surrey BC	Replace living room windows and install insulation and aluminum siding, PMQ's BC	277,143	140,142	277,143*(/)
Great Northwest Insulation Ltd Surrey BC	Replace siding and windows BC	424,010	369,564	369,564
Great Northwest Insulation Ltd Surrey BC	Install insulation and aluminum siding, MQ's BC	278,170	278,170	278,170(/)
Guelpa Construction Ltd Courtenay BC	Renovations to power plant BC	257,999	3,267	257,999*(/)
HBM Mechanical Limited Wolfville NS	Hornell Centre Building, retrofit NS	280,701	49,748	280,701*(/)
HMW Industries Halifax NS	Jetty 4 crane repairs, dockyard NS	278,283	1,776	278,283(/)
Hulst Town Contracting Ltd Bradford Ont	Rebuild Ortona Road Ont	1,519,531	737,264	737,264
Hume & Rumble Electric Victoria BC	Upgrade utilities—Electrical distribution BC	1,690,640	4,925	1,690,640(/)
Indal Products Division of Indal Ltd Amherst NS	PMQ window replacement NB	484,247	484,247	484,247*(/)
Industrial Machine & Iron Works Ltd Fredericton NB	Replace HTHW distribution systems NB	888,014	787,511	787,511
Island Coastal Services Ltd Charlottetown PEI	Rifle range, shoreline protection PEI	334,937	7,930	334,937*(/)
JSA Construction Company Ltd North Bay Ont	ROCC project, Phase II Ont	1,165,754	242,376	1,165,754*(/)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
J & M Electric Ltd Medicine Hat Alta	Install heat, fire alarm and pump monitoring system Alta	275,658		267,034*
Janin Building & Civil Works (1983) Ltd Toronto Ont	LETE Main Building Ont	13,112,315	1,371,094	1,371,094
Janin Building & Civil Works (1983) Ltd Toronto Ont	LETE Armoured Vehicle Building Ont	447,128	94,146	94,146
Janin Building & Civil Works (1983) Ltd Toronto Ont	Construct Base maintenance facility Ont	11,162,827	2,506,410	2,506,410
JCR Construction Ltd Victoria BC	ADP facilities BC	885,586	574,674	882,586*
Rolf Jensen & Associates Ltd Don Mills Ont	Preliminary design/cost estimates Hornell Building NS	350,000	53,903	290,698*
Kelsey Construction Co Ltd Winnipeg Man	Military Police Building Man	492,711	1,160	492,711(/)
Kelsey Construction Co Ltd Winnipeg Man	Construct new roof structure, (L102) Man	319,792	1,357	319,792(/)
J C Kerkhoff & Sons Construction Ltd Chilliwack BC	Type A armoury BC	1,996,003	846,262	1,996,003*(/)
Ker Priestman & Associates Ltd Victoria BC	Engineering services—Upgrade jetty services BC	445,952	15,953	445,952*(/)
King Construction Ltd Fredericton NB	Salvage Ammo Building NB	544,659		
Kirkmount Builders Limited Dartmouth NS	Windows, insulate and re-side NS	427,001	305,040	305,040
Kirkmount Builders Limited Dartmouth NS	Siding and windows NS	461,316	55,528	461,316*(/)
Lakh Construction Corporation St Albert Alta	ACMR/1-AIS POD shop Alta	365,890	17,567	365,231*
Laval Fortin Ltée Alma Que	NFA flight simulator facility Que	894,197	705,886	889,916*
Alain Lavoie Ltée Chicoutimi Que	Multi-use maintenance facility Que	6,510,051	5,173,531	6,313,235*
Lear Construction Services Ltd Calgary Alta	Retrofit building Alta	298,017		
Lear Construction Services Ltd Calgary Alta	Single quarters improvement program Alta	407,584	3,000	407,584(/)
Camille Leger Limited Robichaud NB	Rehabilitate office area NB	294,895	292,930	292,930
Tony Leite Roofing & Sheet Metal Ltd Mississauga Ont	Re-roof center section of hangar Ont	256,701	256,701	256,701(/)
Toney Leite Roofing & Sheet Metal Ltd Mississauga Ont	Hangar re-roof NW end Ont	425,268	93,849	425,268(/)
Les Entreprises Lignec Ltée Ste Foy Que	Upgrading of electrical substation and distribution system Que	488,888	248,034	488,888*(/)
LMBDS-SIDAM Inc Jonquière Que	Consultant services—Multi-use maintenance facility Que	1,403,000	224,218	1,368,218*
LMBDS-SIDAM Inc Jonquière Que	Design services—CF-18 outside utilities upgrading Que	288,000	166,459	279,353
M & S Roofing & Sheet Metal Ltd Mississauga Ont	Replace roofs on three buildings Ont	391,885	391,885	391,885(/)
MacLean Construction Ltd Charlottetown PEI	Renovations to hangar PEI	313,511	169,579	169,579
Massicotte Bros Construction Ltd Vanier Ont	Troop shelter Ont	441,152	406,792	441,152*(/)
The McBride Group Inc Toronto Ont	Replace siding, windows and re-insulate various married quarters Ont	441,787	5,099	441,787*(/)
McGregor Construction Ltd Edmonton Alta	Upgrade primary and secondary electrical distribution Alta	707,976	15,148	707,976*(/)
Melanson Enterprise Ltd Moncton NB	Repairs, painting and cleaning interiors of MQ's NB	416,056	414,681	414,681
Melanson Enterprise Ltd Moncton NB	Exterior painting and repairs, various married quarters NB	281,447	281,447	281,447(/)
Melanson Enterprise Ltd Moncton NB	Pitched roof Buildings D-25 and H-1 NB	316,188	302,828	302,828
Melanson Enterprise Ltd Moncton NB	Renovate kitchens PMQ's NB	368,902	368,902	368,902*(/)
Melanson Enterprise Ltd Moncton NB	Repairs, painting and cleaning interior NB	441,315	15,679	441,315*(/)
Michaud et Simard Inc Ville Vanier Que	Repave roads at PMQ's Que	358,582	358,582	358,582(/)
Mid-Valley Construction (1982) Ltd Middleton NS	Install windows, insulate and re-side 50 married quarters NS	397,000	189,567	189,567
Mihalco Enterprises Ltd Edmonton Alta	Remove asbestos/re-insulate and revamp building Alta	267,000		
Mirtren Contractors Limited Trenton Ont	Alterations to building Ont	461,500	12,568	461,500*(/)
Mirtren Contractors Ltd Calgary Alta	Replacement of metal windows Alta	444,740		444,740(/)
Michael Monteith Enterprises Ltd Orillia Ont	Additions and renovations to a building Ont	756,787	8,106	756,787*(/)
Multi-Ventures Ltd Tracy NB	Refuelling tender garage NB	362,277	(1,168)	362,277*(/)
Municipal Contracting Limited Bedford NS	Access road and parking NS	1,252,959	1,252,959	1,252,959(/)
Municipal Contracting Limited Bedford NS	Jetty structure/utilities NS	5,258,357	99,936	5,258,357*(/)
Nichol Electric Co Ltd Victoria BC	Upgrade fire alarm systems BC	296,000		286,580*
L Nicolini Construction Ltd Gloucester Ont	New self-help housing and community services building Ont	535,704	462,167	462,167
Noralta Construction Ltd Grand Centre Alta	Replace bathroom walls in married quarters Alta	313,809	4,524	313,809(/)
Nordman Construction Company Caledon East Ont	Refit building Ont	432,000	54,750	54,750
Northwest Pile Driving Ltd Coquitlam BC	Repairs to jetty BC	410,599	387,889	387,889
NS Tractors & Equipment Ltd Halifax NS	Replace windows NS	257,136	257,136	257,136(/)
Ogilvie & Hogg Architects Ottawa Ont	Consultant services Ont	314,348	70,936	122,759
Ottawa Greenbelt Construction Co Ltd Gloucester Ont	Water-main, sanitary and storm sewers and electrical services Ont	1,022,189	971,596	971,596
Pallotta Metal Works Inc Montreal Que	Steel stairs and fixed steel lintels Que	501,837	22,399	501,837*(/)
Park Construction Services Ltd Halifax NS	Quarters renovations NS	536,868	12,266	536,868(/)
PCL Construction Ltd Winnipeg Man	Construction of Aircom Headquarters Man	18,386,028	4,900,400	4,900,400
Pentagon Industries Ltd Edmonton Alta	Renovate interior Barrack Block Alta	379,738	20,128	379,738*(/)
J Euclide Perron Ltée Chicoutimi Que	Addition and renovations to building Que	917,110	190,048	917,110*(/)
J Euclide Perron Ltée Chicoutimi Que	Facilities upgrade Que	595,386	428,383	595,386*(/)
Phoenix Construction and Eng Co Ltd Truro NS	Construction of 12 single junior ranks quarters NS	260,801	259,570	259,570
Gaston Picard Construction Co Inc Charny Que	Replace windows and exterior siding Que	284,907	6,491	284,907*(/)
Gaston Picard Construction Co Inc Charny Que	Insulation of roofs Que	309,049	37,574	309,049*(/)
Gaston Picard Construction Co Inc Charny Que	New computer room Que	425,258	416,940	416,940
Gaston Picard Construction Co Inc Charny Que	Exterior and interior renovations to building Que	843,949	416,773	416,773
Pinecrest Chalets 370403 Ontario Ltd Barrie Ont	Refit building Ont	873,969	123,474	873,969*(/)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Pinecrest Chalets 370403 Ontario Ltd Barrie Ont	Refit building Ont	450,889	322,099	322,099
Pirocle Inc Quebec Que	Enlarge kitchen in Officer's Mess Que	258,880	250,698	250,698
Pitt Meadows Plumbing & Heating Ltd Pitt Meadows BC	Replace boilers various armouries BC	442,854	424,130	424,130
Herve Pomerleau Inc Cté de Beauce Que	Multi-use maintenance facility Que	2,180,264	109,554	2,177,116
Power Plastics & Aluminum Ltd Winnipeg Man	PMQ exterior retro-fit Man	328,884	205,006	205,006
Prairie West Construction Ltd Edmonton Alta	Construct apron hangar Alta	1,514,960	29,330	1,513,730*
Provincial Industrial Roofing & Sheet Metal Company Limited Concord Ont	Re-roof building Nfld	530,772	169,553	530,772(f)
Paul Radke Plumbing and Heating Ltd Kingston Ont	Air conditioning system Ont	265,136	13,168	265,131*
Regal Builders Company Limited Waverley NS	Station supply building NS	502,085	5,496	502,085*(f)
Reid Crowther and Partners Ltd Edmonton Alta	Architectural and engineering design—Avionics Building Alta	704,500	52,290	685,552*
Les Constructions Armand Richard Ltée Beauport Que	Renovation to Detonation Cell Building Que	510,335	212,466	510,335*(f)
Riverside Excavating Ltd Abbotsford BC	Upgrading security system BC	320,087	259,313	259,313
Rocca Construction Ltd Saint John NB	General construction, main contract, HMCS Scotian NS	4,635,071	3,226,701	4,529,679*
Roscoe Construction Limited Cambridge Station Kings County NS	Renovations to Officer's Mess NS	1,262,774	63,010	63,010
Roscoe Construction Limited Cambridge Station Kings County NS	Re-side MQ's with metal siding NS	353,112	1,501	353,112(f)
RWK Construction Co Ltd Edmonton Alta	Renovations to Junior Ranks Building Alta	289,413		
Excavation & Construction Sédentaire Inc Repentigny Que	Water line system Que	392,157	392,157	392,157(f)
Schoeler & Heaton Architects Ottawa Ont	Architectural services Ont	1,191,700	158,835	1,060,545*
Scotia Sprinklers Division of Wormald Canada Inc Dartmouth NS	Supply and installation of fire protection system, MARCOM H Q NS	1,168,473		
Sealand Services Ltd Fredericton NB	Small arms range NB	506,808	202,161	506,808*(f)
Shannon & Sims Developments Ltd Edmonton Alta	Construction of prefabricated metal supply building Alta	427,896	237,149	425,620*
Shannon & Sims Developments Ltd Edmonton Alta	Renovate front wall, various buildings, Currie Barracks Alta	327,017	323,277	323,277*
Sharcon Construction Reg'd Division of 369949 Ontario Ltd Ottawa Ont	All weather tank wash facility NB	785,756	84,763	768,488*
Shauna Contracting Limited Edmonton Alta	Re-roof hangars Sask	551,657	522,662	522,662
Shifflett Plumbing and Heating Limited Wainwright Alta	Replace burners and upgrade boiler rooms Alta	386,750	386,750	386,750(f)
Shore Tilbe Henschel Irwin Peters Architects & Engineers Toronto Ont	Consultant services Ont	362,000	1,226	1,226
Solid Construction Limited Corner Brook Nfld	Military Police Station Nfld	417,730	404,580	415,580*
Carlo Sorensen Limited Kingston Ont	Installation of domestic hot water systems, MQ's Ont	285,550	216	285,550(f)
Carlo Sorensen Limited Kingston Ont	Construct bowling alley addition Ont	343,706	7,692	343,706*(f)
Spantec Limited Toronto Ont	Consultant services NS	1,120,000	22,215	1,099,955*
Standard Paving Maritime Limited Saint John NB	Repairs to Base asphalt areas NB	413,385	413,385	413,385(f)
Stangate Weld-All Canada Limited Dartmouth NS	Install hyperbaric chamber Alta	311,847	304,910	304,910*
Star Construction Ltd Summerside PEI	Renovations to building PEI	293,910	835	293,910(f)
Tony Steinmann Contracting Ltd Calgary Alta	Renovate kitchens Alta	255,206	255,206	255,206(f)
JC Sulpher Construction Limited Ottawa Ont	Sandblast and stucco buildings Ont	438,765	438,765	438,765(f)
Construction Sylt Limited St Hubert Que	Construct welding shop Que	316,660		310,814
TBG Contracting Ltd Edmonton Alta	Crushing and stockpile gravel Alta	292,155	292,155	292,155(f)
Tesc Contracting Limited Sudbury Ont	Thunder Bay armoury extension Ont	2,115,391	1,976,604	2,114,696*
Marc Thomassin Inc Beauport Que	Rebuilding and renovation Que	524,544	9,534	524,544(f)
Thompson Berwick Pratt Vancouver BC	Design—Hospital/dental clinic BC	680,256	72,599	649,161*
Tower Masonry Contractors Limited Dartmouth NS	Construction of 30 married quarters NS	2,382,999	2,364,616	2,364,616*
Transcan Construction & Management Ltd & Simons General Insurance Company Toronto Ont	Workshop and storage building Alta	332,712	12,209	332,712*(f)
Transit Construction Company Ltd Senneville Que	Reinforcement to hangars and lean-to structures Que	584,265	465,288	465,288
Trident Construction Co Limited Lunenburg NS	Sonobuoy storage facility NS	286,053	262,531	262,531
Tri-Mar Construction Ltd Winnipeg Man	Interior insulation MQ basement walls Man	282,390	5,237	282,390(f)
Trochaines Inc Ville Vanier Que	Pavement repairs and crack sealing Que	251,308	251,308	251,308(f)
Trottoirs & Chaines Pilote Inc Ville Vanier Que	Repair concrete roads Que	253,816	253,816	253,816*(f)
Tudor & Walters Architects Vancouver BC	Design—Base CE Building BC	471,732	120,143	363,749*
Underwood McLellan Ltd/UMA Spantec Ltd Edmonton Alta	Consultant services Alta	1,234,000	107,587	1,216,642*
Union des Carrières et Pavages Limitée Charlesbourg Que	Upgrading storm and sanitary sewer system Que	351,467	116,822	116,822
Urban Construction Limited Darmouth NS	Siding and windows NS	404,214	404,214	404,214*(f)
Construction J M Vallé Inc Brossard Que	Construction of ammunition storage Que	289,915		
J Philip Vaughan Engineering Associates Limited Halifax NS	Engineering services—Extension to syncrolift, dockyard NS	702,446	93,530	610,651*
Vernon Paving Ltd Vernon BC	Rebuild and pave roads BC	345,554	345,554	345,554(f)
Vinyl Roofing Limited Goose Bay Nfld	Reroof hangars Nfld	327,742	292,390	292,390
Wakefield Construction Ltd Victoria BC	Third floor extension, Building 199 (DREP) BC	250,919	241,442	241,442
Watts & Henderson (Ottawa) Ltd Nepean Ont	Modifications to mechanical systems Ont	2,356,643	1,232,445	2,164,848*
Weather-Guard Windows Inc Downsview Ont	Install windows, insulate and re-side 100 married quarters Ont	883,150	530,495	530,495

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Weather-Guard Windows Inc Downsview Ont	New siding and windows NB	349,600	39,132	347,600
Weather-Guard Windows Inc Downsview Ont	Replace windows, various married quarters Ont	737,539	435,559	737,539*(f)
Wellington Construction Co Ltd Wellington PEI	Alterations to Barrack Block PEI	300,042	1,611	300,042*(f)
Western Division of 431515 Ontario Ltd Barrie Ont	Replace steam and condensate lines Ont	492,807	487,878	487,878
Western Grater Contracting Ltd Victoria BC	Sewage treatment and disposal system BC	448,864	28,226	28,226
Westland Construction Ltd Winnipeg Man	Renovation and extension to building Man	255,426	224,654	224,654
Westside Construction Ltd Saint John NB	Repairs to autorotation pad NB	263,950	134,800	260,950
J Whalley Construction Limited Elderbank NS	Construct battalion QM NS	712,156	679,809	679,809
Whitman Benn & Associates Ltd Halifax NS	Design services—Ship repair unit NS	4,895,670		4,887,138
Whitman Benn & Associates Ltd Halifax NS	Services—SRU (A) 2 NS	1,136,257	156,007	1,096,979*
Wide Span Steel (1973) Ltd Winnipeg Man	Construction of prefabricated metal supply building Man	499,077	170,387	170,387
Willis Cunliffe Tait/DelCan Victoria BC	Architectural and engineering services BC	1,803,000	370,351	370,351
Wilri Construction Limited Orangeville Ont	Additions and renovations Ont	622,039	1,973	622,039*(f)
George Wimpey (Canada) Limited Toronto Ont	Canadian Forces School of Administration and Logistics Ont	4,432,320	3,869,391	3,869,391*
Window World Limited Dartmouth NS	Supply and install new aluminum windows NS	262,373	262,373	262,373(f)
Windsor Painting & Decorating Windsor Ont	Supply and install new window units, married quarters Ont	493,679	33,679	493,679*(f)
Woodlawn Construction Limited Dartmouth NS	Removal of excess underwater riprap and harbour bottom materials NS	343,029	219,192	219,192
NATIONAL HEALTH AND WELFARE $30,973,871				
Department $30,973,871				
MEDICAL SERVICES PROGRAM $21,672,056				
Agrena Arctic Ltd Peterborough Ont	Construction of a residence NWT	638,400		632,400(f)
Agrena Arctic Ltd Peterborough Ont	Construction of a nursing station NWT	964,737		961,041(f)
Agrena Arctic Ltd Peterborough Ont**	Construction of a nursing station NWT	1,858,039	1,782,924	1,782,924
Agrena Arctic Ltd Peterborough Ont**	Construction of a nursing station NWT	744,172	1,619	744,172*(f)
Agrena Arctic Ltd Peterborough Ont**	Construction of a nursing station NWT	822,648	15,346	822,648*(f)
A K Penner and Sons Ltd Winnipeg Man**	Construction of a nursing station Ont	884,285		884,285*(f)
A K Penner and Sons Ltd Winnipeg Man**	Renovation of a nursing station Ont	850,079	704,669	704,669(f)
A K Penner and Sons Ltd Winnipeg Man**	Construction of a nursing station Ont	875,549	731,782	731,782
Belcher Construction Ltd Boisbriand Que**	Construction of a nursing station and residence NWT	1,536,607		1,536,607
Bratt Construction Co Ltd Hyde Park Ont**	Construction of single unit accommodation Ont	460,480		460,480
Comstock International Ltd Sudbury Ont**	Renovations to a hospital Ont	303,112	140,000	140,000
Con-Pro Industries (Man) Ltd Winnipeg Man**	Construction of a nursing station NWT	2,007,503	1,869,159	1,869,159
Con-Pro Industries (Man) Ltd Winnipeg Man**	Construction of a nursing station, residence and garage NWT	1,339,551	2,393	1,339,551*(f)
Construction Armand Parisée Inc Sept Iles Que**	Construction of a health centre Que	458,803	45,578	457,667*
Hearn Stratton Construction Ltd Edmonton Alta**	Construction of a nursing station NWT	1,594,083	1,509,439	1,509,439
Hembruff & Dambrowitz Ltd Matheson Ont**	Construction of a fourplex Ont	576,000	91,504	91,504
Hembruff & Dambrowitz Ltd Matheson Ont**	Construction of a five unit single accommodation Ont	570,000	182,921	182,921
Les Entreprises Guy Letarte Inc Beauport Que**	Construction of a health centre Que	1,107,543	1,107,543	1,107,543
Mardsen's Ltd Yellowknife NWT**	Construction of a clinic cabin NWT	331,019	331,019	331,019
MNT Custom Builders Ltd Thunder Bay Ont**	Construction of a fiveplex Ont	743,583	743,583	743,583
Northern Services High Level Alta**	Construction of a staff residence Atla	288,786	257,500	257,500
Northern Services High Level Alta**	Construction of a staff residence Alta	288,296	258,300	258,300
Paul Daoust Construction Ltd Ottawa Ont**	Construction of residence NWT	936,037		936,037(f)
Public Works Canada Ottawa Ont	Renovations by day labour of a nurses residence Man	449,300		4,100(f)
Public Works Canada Ottawa Ont	Construction by day labour of a nursing station Sask	1,509,000	1,026,100	1,026,100
Public Works Canada Ottawa Ont	Construction by day labour of health station Sask	720,000	161,000	711,000
Public Works Canada Ottawa Ont	Renovations by day labour of health centre Sask	612,000		505,700(f)
Public Works Canada Ottawa Ont	Renovations by day labour of a nursing station Man	427,500	9,917	9,917
Public Works Canada Ottawa Ont	Renovations by day labour at the hospital residence Man	824,805	326,311	824,805*
Public Works Canada Ottawa Ont	Construction by day labour of a residence Man	798,027	159,335	159,335
Public Works Canada Ottawa Ont	Renovations by day labour of a residence Man	742,000	413,470	413,470
Public Works Canada Ottawa Ont	Upgrading by day labour of the health facility Man	758,500	1,559	758,500*
Public Works Canada Ottawa Ont	Construction by day labour of a health station Sask	1,167,000	510,400	1,364,700
Public Works Canada Ottawa Ont	Renovations by day labour of a nurses residence Man	233,567	40,980	233,567*(f)
R Berg Construction Management Ltd Edmonton Alta**	Construction of a nursing station NWT	1,506,691	1,506,691	1,506,691
Summit Construction Ltd & Turner Development Ltd Whitehorse YT**	Construction of a health centre YT	351,120	285	351,120*(f)
Summit Construction Ltd & Turner Development Ltd Whitehorse YT**	Construction of a staff residence YT	502,476	502,476	502,476
Tower Arctic Ltd Montreal Que**	Construction of a sixplex NWT	1,379,342	898,520	898,520
W E Miners Construction Camrose Alta**	Renovations to a nursing station NWT	759,244	56,137	759,244*(f)
HEALTH PROTECTION PROGRAM $2,092,216				
Comstock International Ltd Ottawa Ont**	Refurbish fume hood exhaust system in laboratories Ont	1,380,321	322,407	1,230,271*(3)
Gateway Construction (Sask) Ltd Winnipeg Man**	Renovations to laboratories Man	347,205	61,705	347,205*(f)
Unecon Partnership Vancouver BC**	Architectural and engineering services—Laboratory and office facility BC	847,240	300,067	621,530*
Voth Brothers Construction Ltd Abbotsford BC**	Construction laboratory and office facility BC	8,446,044	781,403	781,403

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
XV OLYMPIC WINTER GAMES PROGRAM $7,209,599				
Cook Culham Montgomery Pederson & Valentine Calgary Alta**	Canada Olympic Park Alta	500,000	215,599	215,599
KVN Heavy Construction Calgary Alta**	Canada Olympic Park Alta	2,092,203	1,951,796	1,951,796
Public Works Canada Ottawa Ont	Canada Olympic Park Alta	15,248,000		15,248,000
Reid Crowther & Partners Ltd Calgary Alta**	Canada Olympic Park Alta	800,000	569,114	569,114
Riverton Construction Ltd Calgary Alta**	Canada Olympic Park Alta	2,294,922	2,017,275	2,017,275
Roadway Earthmoving Ltd Calgary Alta**	Canada Olympic Park Alta	324,298	208,273	208,273
Stone & Webster Canada Ltd Calgary Alta**	Canada Olympic Park Alta	600,000	502,294	502,294
Underwood McLellan Ltd Calgary Alta**	Canada Olympic Park Alta	1,300,000	1,253,482	1,253,482
NATIONAL REVENUE $1,958,981				
Customs and Excise $1,922,969				
Duquette Construction Ltd Laval Que**	Construction of new Customs facility Que	561,423	561,423	561,423(/)
Faith Construction Ltd Fredericton NB**	Construction of new facility NB	330,333	112,570	330,333*(/)
Graham Construction Ltd Regina Sask**	Construction of a new Customs facility Sask	359,319	304,319	304,319
Jean-Paul Trahan Ltd Saint Jean Que**	Major dock renovations Que	256,593	85,686	256,593*(/)
Taxation $36,012				
PUBLIC WORKS $545,534,445				
Department $545,534,445				
ADMINISTRATION PROGRAM $80				
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM $393,953				
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND $406,856,704(4)				
ACCOMMODATION PROGRAM $88,303,295				
Abel Madsen Enterprises Winnipeg Man	Heating conversion Federal Bldg Man	690,658	548,748	690,658*
Acco Canadian Material Handling Burlington Ont	Construction of "GEP" Que	4,435,522		435,522
Alain Lavoie Ltée Chicoutimi Que	Foundation and frame Que	965,163	965,163	965,163(/)
Alco Development Ltd Prince George BC	Government of Canada Bldg, additions and renovations BC	555,530	154,993	555,530*(/)
Alumicor Ltd Bedford NS	Window replacement GOCB annex NB	303,092	303,092	303,092
Arrow Demolition Inc North Vancouver BC	Block 15, Heritage redevelopment BC	572,795		572,795(/)
Bacon Engineering Ltd Toronto Ont	Central heating plant, oil to gas conversion Ont	292,809	292,809	292,809
BC Transit Corporation Vancouver BC	ALRT Western Connection to Sinclair Centre BC	749,686	749,686	749,686(/)
Bécan Inc Quebec Que	Restoration of Customs building Que	2,180,024		2,180,024(/)
Black and McDonald Ltd Ottawa Ont	Booth Building alterations water-mains Ont	271,967	17,723	17,723
Blackrock Const Ltd Sydney NS	Renovations Science Bldg NS	813,364	773,269	773,269
Blackrock Const Ltd Sydney NS	Renovations Arts Bldg NS	523,549	122,879	523,549*(/)
F E Buchanan Contracting Ltd Head of Chezzetcook NS	Renovations and additions GOCB NS	268,770	138,587	268,770*(/)
WMS Burnside Canada Ltd Ottawa Ont	Wall reconstruction, Lorne Bldg Ont	508,410	11,495	508,410*
C Beaudet Cie Ltée Warwick Que	Exterior of a federal building Que	3,631,060	640,960	640,960
Calor Mechanical Contracting Ltd Ottawa Ont	RCMP Information Centre, modifications to air conditioning Ont	499,100	484,345	484,345
Campeau Corporation Montreal Que	Construction of Complex Que	31,151,577	1,714,711	30,993,415*
Campeau Corporation Montreal Que	Construction of Complex Que	11,228,834	3,956,139	11,133,324*
Campeau Corporation Ottawa Ont	Fit-up, Les Terrasses de la Chaudière Que	11,774,886		11,774,886*(/)
Canadian Museum Construction Corporation Ottawa Ont	New National Gallery of Canada, new utility tunnel Ont	600,000	540,000	540,000
Caniwi Enterprises Ltd Whitehorse YT	Customs border station YT	1,233,347	907	1,233,347*
Canvar Const Ltée Montreal Que	Construction, Phase III Que	2,779,140		2,779,140*(/)
Chubb Security System Ltd Vanier Ont	Bank of Canada Bldg Ont	635,062	635,062	635,062
Clifford Masonry Ltd Scarborough Ont	Masonry restoration Ont	441,556		441,556*(/)
La Commission Scolaire Régionale de L'Outaouais Hull Que	Purchase of school Que	26,288,426	1,304,232	14,224,280
Comstock International Ltd Ottawa Ont	Modify ventilation system, Sir Frederick Banting Bldg Ont	321,003	9,703	321,003*(/)
Comstock International Ltd Nepean Ont	Parliament Hill, Centre Block, installation of conduits for oasis system Ont	267,758	267,758	267,758
Connan et Gravel Const Ltée Laval Que	Construction of Complex Que	339,091	335,201	335,201
Les Constructions Deschênes Ltée Aylmer Que	Reconstruct entrance and roadways Que	254,045	254,045	254,045
Construction Industrielle Clément Belly Inc Sept Iles Que	Fit-up 1st floor Que	290,902		290,902
Construction J P Doyon Inc Cap Rouge Que	Addition to federal building Que	415,547	215,787	415,547*(/)
Construction Lavoie Tremblay Delorme Inc Laval Que	Biomass installation Que	415,339	356,622	356,622
Construction Roger Blouin Ville Vanier Que	Interior envelope and division, La Citadelle Que	4,207,183	882,841	4,207,183*
Construction Roger Blouin Ville Vanier Que	Renovation to a building Que	4,254,685		4,254,685*
Construction Val-Gil Rimouski Que	Renovation to a building Que	314,856		
D&E Roofing Ltd Fort St John BC	Replace roof, Old Federal Bldg BC	291,223		291,223(/)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
David K Richardson Construction Ltd London Ont	Install handicap facilities Ont	253,488	133,492	253,488*(f)
Delphis Côté Ltée Montreal Que	Repairing roof Que	238,000	70,000	70,000
Donalco Inc Scarborough Ont	Asbestos removal NB	492,081	220,482	220,482
Dover Corporation Ltd Turnbull Elevator Division Saint John NB	Upgrading elevators, Income Tax Bldg NB	270,375	190,217	190,217
Doyle Construction Co Ltd Vancouver BC	Pacific Highway, border crossing, Phase 2 BC	893,047	893,047	893,047
Elf Construction and Management Services Nepean Ont	ADRI staff services Bldg No 142 Ont	283,761	283,761	283,761(f)
Ellis-Don Ltd Vancouver BC	Heritage redevelopment, Sinclair Centre, Block 15 BC	23,888,492	14,139,849	14,139,849
Falla Construction Ltd Hamilton Ont	Renovations for CEIC Ont	456,900	48,353	48,353
Ferano Construction Ltd Ottawa Ont	Blackburn Bldg renovations Ont	430,220	430,220	430,220(f)
Ferano Construction Ltd Ottawa Ont	Parliament Hill, Centre Block, enclosure and reinstatement for oasis system Ont	321,540	321,540	321,540
Fernand Ménard Inc Montreal Que	Energy system Que	891,732	891,732	891,732
Fidelity-Maxim A Joint Venture Calgary Alta	Building additions, GOC Bldg Alta	795,654	795,654	795,654(f)
Phil Fletcher Contracting Ltd Kitchener Ont	Installation handicap facilities Ont	282,731	178,407	282,731*(f)
Formco Inc St-Leonard Que	Construction of Complex Que	982,781	279,483	978,217*
Foundation Company Ltd Winnipeg Man	Building construction, Taxation Data Centre Man	2,926,232		2,926,232
Garvey Construction Ltd Ottawa Ont	National Aviation Museum, fit-up of Stolport Bldgs Ont	297,124	297,124	297,124
M N Gauthier Ltée Dorion Que	Interior demolition Que	334,304	334,304	334,304(f)
Gervais Jacques Inc Ville Vanier Que	Redoubt restoration La Citadelle Que	258,288	153,767	258,288*(f)
Goodyear Paving Moncton NB	New Customs Complex NB	2,151,489	28,602	1,921,489*(f)
Grinnel Fire Protection Systems Co Ltd Ottawa Ont	La Promenade Bldg, fire protection improvements Ont	288,900	101,420	101,420
Janin Construction (1983) Inc Quebec Que	New building Que	1,797,121	1,547,533	1,547,533
Klondike Enterprise Ltd Whitehorse YT	Installation of hot water heating plants YT	657,698	657,698	657,698
J Lewin Inc Montreal Que	Fit-up, Phase B Que	544,000	13,030	13,030
V K Mason Montreal Que	Construction of Complex Que	2,081,777	786,655	2,036,852*
V K Mason Montreal Que	Approach ramp and various frames Que	964,770	373,316	373,316
W G McDonald Construction Co Ltd Ottawa Ont	Bank of Canada Bldg, fit-up, Phase 1A Ont	904,437	904,437	904,437
S McNally and Sons Ltd Hamilton Ont	Extension of steam and chilled water-mains Ont	3,895,616	301,354	301,354
HBM Mechanical Ltd Wolfville NS	Energy systems NS	377,543	367,834	367,834
HBM Mechanical Ltd Wolfville NS	Energy systems NS	351,497	341,697	341,697
J M Meunier Inc St-Augustin Que	New building Que	1,107,678	25,973	1,107,678*(f)
Michael Monteith Enterprises Ltd Orillia Ont	James Bay District Office Ont	726,820	726,820	726,820
Oakway Ltd Sydney NS	Energy systems modifications NS	272,618	98,176	272,618*(f)
Paysagiste Lacroix Inc Ste Foy Que	Exterior fit-up Que	300,082	189,567	300,082*
Pitts Engineering Construction Markham Ont	Ottawa Rideau Canal, construction of utility crossing Ont	858,156	376,894	858,156*(f)
Plomberie Michel Inc Montreal Que	Central heating plant, installation of four stack economizers Ont	307,689	307,689	307,689
Rahm Construction Ltd Ottawa Ont	Parliament Hill, West Block Ont	359,557	359,557	359,557(f)
Rampart Enterprises Ltd Toronto Ont	Lease purchase bldg Ont	1,675,000	1,620,813	1,685,517*
Ron Engineering and Construction Ltd Ottawa Ont	Peace Tower alterations Ont	3,560,129		3,560,129(f)
Sagonaska Builders Ltd Belleville Ont	Asbestos removal Ont	482,999	482,999	482,999
Scott and Aylen Ottawa Ont	Sparks Street expropriation, Rideau Club—Legal fees and disbursements Ont	324,178	324,178	324,178(f)
Somec Inc Quebec Que	Solar captors Que	277,631		277,631(f)
Stead and Lindstrom (1977) Ltd Belleville Ont	Renovations Ont	2,164,047	1,891,970	2,164,047*(f)
Talton Decorators Ltd Whitehorse YT	Insulate basement units YT	338,849		338,849(f)
Tarcon Ltd Ottawa Ont	Animal Research Centre, Greenbelt Farm Ont	314,420	255,000	255,000
Thomas Fuller Construction Co Ltd Ottawa Ont	Construction of National Aviation Museum Ont	16,990,776	5,133,543	6,063,665*
Tureski Construction Co Ltd St Catharines Ont	Addition to GOCB Ont	693,148	303,568	693,148*(f)
Vie-Bilt General Contractor Inc Ottawa Ont	Conference Centre Ont	681,403	681,403	681,403
Vipond Automatic Sprinkler Co Ltd Nepean Ont	Victoria Memorial Museum Ont	918,642	89,709	918,642*
Vipond Automatic Sprinkler Co Ltd Nepean Ont	Supreme Court Bldg, upgrading fire emergency and life support systems Ont	419,352	99,300	99,300
Voltelec Inc St Laurent Que	Improvements to fire alarm system	270,705		270,705*(f)
Voth Bros Construction (1974) Ltd Abbotsford BC	Pacific Highway border crossing, Phase 3 BC	8,555,380	3,061,261	3,061,261
Wallace and Akins of Alta Ltd Lethbridge Alta	Building renovations to GOC Bldg Alta	3,125,991	205,378	3,115,991*
Westeinde Construction Ltd Nepean Ont	Construction of CEF manure storage facility Ont	484,919	23,167	484,919*(f)
W L Construction Ltd Fort St John BC	Government of Canada Bldg, renovations and alterations BC	815,399	722,816	815,399*(f)
MARINE PROGRAM $7,421,154				
Fraser River Pile Driving New Westminster BC	PWC Marine Base—Phase I, site preparation and marine facilities BC	978,933		978,933*(f)
Northern Construction Co Ltd Vancouver BC	Esquimalt graving dock, rehabilitation of south landing wharf BC	8,649,142	5,393,679	5,393,679
Numan Industries Surrey BC	PWC Marine Base—Phase II BC	1,080,404		1,080,404*(f)
Simard et Beaudry Inc Montreal Que	Reconstruction of floating caissons Que	3,825,000	1,948,935	3,875,976*
Tri-Bec Inc Quebec Que	Oil burner Que	468,616		468,616*(f)
TRANSPORTATION AND OTHER ENGINEERING PROGRAM $39,888,821				
Antler Construction Co Ltd Prince George BC	Alaska Highway construction YT	5,099,309	1,677,033	5,099,309*(f)
Columbia Bitulithic Ltd Vancouver BC	Alaska Highway, base course BC	922,823	922,823	922,823(f)
Cox Bros Const and Assoc Ltd High Prairie Alta	Alaska Highway, crushing and stockpiling Alta	562,460	186,410	562,460*(f)
Dawson Construction Ltd Vancouver BC	Highway excavating Trans-Canada Hwy Alta	1,412,553	1,412,553	1,412,553(f)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Don Gordon Ltd Fort Nelson BC	Alaska Highway construction grading and base course BC	1,260,688	1,260,688	1,260,688(✓)
Drain Bros Construction Ltd Blairmore Alta	Highway construction, Trans-Canada Hwy Alta	2,030,655	551,400	551,400
Ellis-Don Management Services Ltd Calgary Alta	Overpass construction Alta	1,659,000	1,345,511	1,345,511
E and M Contractors Prince George BC	Alaska Highway construction BC	1,582,256	1,582,256	1,582,256(✓)
Fedderson Engineering Ltd Calgary Alta	Highway construction Alta	604,004		
Fidelity Maxim Calgary Alta	Bridge construction Alta	1,725,220	1,463,093	1,590,867*
Freeway Construction Ltd Edmonton Alta	Highway construction Alta	2,877,090	1,913,096	1,913,096
Geddes Construction Ltd Kelowna BC	Highway construction Alta	4,437,238	3,264,476	3,264,476
General Enterprises Ltd Whitehorse YT	Alaska Highway construction YT	2,479,154	1,136,490	2,479,154*(✓)
General Enterprises Ltd Whitehorse YT	Alaska Highway construction BC	3,778,005	6,906	3,778,005*(✓)
Goodbrand Construction Ltd Aldergrove BC	Alaska Highway, base course and asphalt pavement BC	6,435,426	64,311	6,435,426*
Gord-Don Trucking Ltd Port Hardy BC	Highway construction Alta	320,236	290,236	290,236
Graham Construction & Eng Ltd Calgary Alta	Highway construction Alta	765,960	373,727	765,960*(✓)
Graham Construction & Eng Ltd Calgary Alta	Bridge construction Alta	591,931	535,352	535,352
Graham Construction Ltd Calgary Alta	Bridge construction Alta	1,341,402	1,208,642	1,208,642
Graham Construction Ltd Calgary Alta	Underpass construction Alta	572,000	335,350	335,350
Hebert Trucking Ltd Prince George BC	Alaska Highway construction BC	1,573,010	(42,006)	894,265*
Hydramach Crane Ltd Nisku Alta	Highway construction Alta	1,615,415	140,523	1,821,817*
Impact Industries (Western) Ltd Lacombe Alta	Alaska Highway, crushing and stockpiling YT	881,783	881,783	881,783
Kidco Holdings Ltd Calgary Alta	Bridge approach construction Alta	333,225	15,135	333,225*(✓)
Kidco Holdings Ltd Calgary Alta	Highway construction Alta	439,992	67,699	439,992*(✓)
Kidco Holdings Ltd Calgary Alta	Grading and clearing Alta	4,110,383	185,013	4,110,383*(✓)
Kodiak Earthmovers Ltd Fort St John BC	Alaska Highway construction BC	6,067,202	450,403	6,067,202*(✓)
Kodiak Earthmovers Ltd Fort St John BC	Alaska Highway construction BC	2,528,012	2,528,012	2,528,012(✓)
Kodiak Earthmovers Ltd Fort St John BC	Alaska Highway construction BC	854,229	854,229	854,229
Lahrmann Construction Ltd Calgary Alta	Highway construction Alta	2,190,627	2,190,627	2,190,627(✓)
Lebarge Enterprises Whitehorse YT	Alaska Highway construction YT	358,438	358,438	358,438(✓)
E Lobe Contracting Ltd Whitehorse YT	Alaska Highway construction YT	5,447,211	5,447,211	5,447,211(✓)
Max Helmer Construction Ltd Radium Hot Springs BC	Bridge reconstruction BC	628,342	62,791	628,342*(✓)
North American Construction Ltd Edmonton Alta	Alaska Highway construction YT	3,130,183	3,130,183	3,130,183(✓)
Pan Western Construction Ltd Calgary Alta	Overpass construction Alta	774,609	162,163	162,163
Peters Bros Paving (1981) Ltd Penticton BC	Alaska Highway, supply and stockpiling BC	2,557,116	213,822	2,557,116*(✓)
Peters Bros Paving (1981) Ltd Penticton BC	Alaska Highway construction BC	1,762,481	1,762,481	1,762,481(✓)
Pre-Engineered Structures Calgary Alta	Trans-Canada Highway construction Alta	827,992	12,245	827,992*(✓)
Quadra Control and Weigh Systems Ltd Surrey BC	Alaska Highway construction BC	986,707	986,707	986,707
Westcoast Paving Co Ltd Vancouver BC	Alaska Highway construction BC	343,282	343,282	343,282
Whissel Engineering Ltd Calgary Alta	Trans-Canada Highway construction Alta	1,277,559	(6,582)	1,277,559*(✓)
LAND MANAGEMENT AND DEVELOPMENT PROGRAM $2,670,438				
Alden Contracting Ltd Welland Ont	Canal bank repairs Ont	405,726	381,571	381,571
Hard Rock Paving Co Ltd Port Colborne Ont	Repairs and road improvements Ont	550,328	(117)	550,328*(✓)
B Zaitz Construction and Marine (1982) Ltd Collingwood Ont	Aqueduct promenade Ont	324,347	331,150	331,150
SCIENCE AND TECHNOLOGY $45,723,971				
National Research Council of Canada $45,723,971				
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $45,723,971				
A V Carlson Constructors Ltd Edmonton Alta**	Plant extension, Biotechnology Institute Sask	4,048,784	3,650,009	4,048,784*
Bregman and Hamann Ottawa Ont**	Extension to Building M-14, Montreal Rd Laboratories Ont	637,000	138,821	138,821*
Cadilac Construction Ltd St John's Nfld**	Landscaping Arctic Vessel Research Facility Nfld	418,000	170,850	170,850
Cayouette & Saia Montreal Que**	Construction, "Institut de génie des matériaux" Que	1,725,850		773,016(✓)
Construction Château St-Marc Inc Montreal Que**	Biotechnology Que	21,235,116	9,214,474	9,214,474
David Dimacopoulos Edward Montreal Que**	Biotechnology Que	3,600,000	876,587	2,733,821*
Ferguson Folstad & Friggstad Saskatoon Sask**	Biotechnology Institute Sask	375,000	101,920	351,349
Formco Incorporée St Leonard Que**	Biotechnology Que	3,848,476	3,378,924	3,848,476*(✓)
GBR & MMP Architects Collaborative Winnipeg Man**	Institute of Manufacturing Technology Man	2,000,000	638,610	1,607,931*
M Sullivan & Son Ltd Arnprior Ont**	Firetesting facilities Ont	3,191,374		3,191,374(✓)
Northal Construction Montreal Que**	Construction of the "Institut de génie des matériaux" Que	1,167,747	16,720	1,167,747*(✓)
Ogilvie & Hogg Ottawa Ont**	Addition, Chemistry Bldg M-12, Montreal Rd Laboratory Ont	482,250	183,110	352,737
Ogilvie & Hogg Ottawa Ont**	Arctic Vessel Research Facility Nfld	5,421,200	705,399	4,841,618*
Public Works Canada St John's Nfld	Arctic Vessel Research Facility Nfld	912,000	273,000	839,141*
Rahm Construction Ltd Ottawa Ont**	Addition to Building M-12, Montreal Rd Laboratories Ont	3,755,264	3,287,438	3,287,438*
Rahm Construction Ltd Ottawa Ont	Addition to Building U-66, Uplands Laboratories Ont	516,671	56,570	516,671*(✓)
Rahm Construction Ltd Ottawa Ont	Addition to Building U-87, Uplands Laboratories Ont	306,890	99,593	99,593
Robert Construction Co (1970) Ltd Ottawa Ont	Collector array test facility Ont	459,810	963	459,810*(✓)
Seaboard Construction (78) Ltd St John's Nfld	Phase I—Arctic Vessel Research Institute Nfld	2,508,544		2,508,544(✓)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Subterranean (Winnipeg) Ltd Winnipeg Man**	Construction of a laboratory Man	565,944	10,808	565,944*(*f*)
Thomas Fuller Construction (58) Company Ltd St John's Nfld**	Phase II and III Arctic Vessel Research Facility Nfld	34,185,000	5,406,612	34,204,323*
Trident Construction Ltd Winnipeg Man**	Construction of a laboratory Man	1,805,237	1,750,970	1,750,970*
Vie-Bilt General Contractors Inc Ottawa Ont	Addition to Building M-50 Ont	496,640	496,640	496,640(*f*)
V K Mason Construction Ltd Winnipeg Man**	Construction, Institute for Manufacturing Technology Man	18,038,381	11,167,690	11,167,690
W G McDonald Construction Co Ltd (previously reported under FA MacDonald Construction) Ottawa Ont	Addition to Building U-70, Uplands Laboratories Ont	539,848	449,848	539,848*(*f*)
SOLICITOR GENERAL $137,795,329				
Correctional Service $101,533,368				
Aluminum Home Improvements Ltd Kingston Ont**	Renovation—Upgrade boiler room bldg 12 Ont	339,292	339,292	339,292
Antioch Construction Core Edmonton Alta**	Repairs to perimeter wall Sask	787,628	787,628	787,628
Atco Construction Ltd Newcastle NB**	Foundation and structure (custody unit) NB	2,243,756	251,788	2,243,756*(*f*)
Atlantic Fabricators Quebec Inc St Pierre Que**	Installation, trailer accommodation Ont	482,000	482,000	482,000(*f*)
Atlas Construction Maritimes Fredericton NB**	Cladding and roofing NB	1,745,640	1,063,680	1,745,640*(*f*)
Atlas Construction Maritimes Fredericton NB**	Protective custody unit, maximum security inst NB	16,170,473	6,494,923	6,494,923
Beaver Seaway Construction Kingston Ont**	Install fire main loop Ont	295,146	247,916	247,916
Berge Construction Ltd Prince Albert Sask**	Kitchen modifications Sask	593,073	268,402	593,073*(*f*)
Britco Structures Ltd Langley BC**	Contingency accommodation plan, bunkhouse, office, etc BC	282,010***	282,010	282,010(*f*)
Britco Structures Ltd Langley BC**	Trailer unit construction Alta	382,059		382,059
C M Security Components Ltd St Laurent Que**	Construction of pre-fab residential unit Que	4,124,077	45,765	4,124,077*
Carmacks Construction Ltd Edmonton Alta**	Guard towers construction Alta	355,779	42,116	42,116
Cavan Construction Edmonton Alta**	Building construction Sask	8,617,486	4,441,444	8,617,486*(*f*)
Claude Aubin Ltée St Jerome Que**	Purchase and fix up of CCC 2 Que	295,545	118,440	118,440
Comstock International Ltd Winnipeg Man **	Install additional exterior lighting Man	378,779	2,128	378,779*(*f*)
Construction Angem Inc Montreal Que**	Residential unit, building "B" Phase 1 Que	2,408,768	204,748	2,408,768*
Construction & Pavage Portneuf Inc St Marc des Carrières Que**	Construction, metallic framework, main building Que	1,605,135	1,511,215	1,604,296*
Construction Gaston Picard Inc Charny Que**	Construction, foundation, main building Que	357,000	21,775	357,000
Ediltec Inc Montreal Que**	Residential unit, building "C", Phase 1.7 Que	2,630,736	2,643,751	2,643,751
Emmons & Mitchell Construction Ltd Kingston Ont**	Renovation, repair the perimeter of wall, Phase 1 Ont	677,118	9,400	677,118(*f*)
Eng Con Holdings Ltd Sherwood Park Alta**	Modifications to water and sewer system Alta	509,826		509,826(*f*)
Falkbros Industries Ltd Abbotsford BC**	Segregation, dissociation facility construction BC	2,645,791	240,172	2,645,791*(*f*)
Fidelity-Maxim A Joint Venture Calgary Alta**	Segregation and dissociation health unit bldg Alta	2,177,117	1,970,940	2,046,862*
Fosco Contracting Services Ltd Truro NS**	Re-roofing, Phase II—Bldgs 5, 7 and 18 NS	444,550	39,549	39,549
G Beaudet et Compagnie Ltée Warwick Que**	Expansion of Regional Reception Centre Lot 2 Que	7,903,927***	4,020,252	7,917,227*
Gloge Property Management Ltd Calgary Alta**	Emergency boilers, construction Alta	406,939	123,894	406,939*(*f*)
Herb Bate Ltd Victoria BC**	William Head Medium Security Institution—Health care segregation/dissociation bldg BC	1,133,417	825,820	1,133,417*(*f*)
Hervé Pomerleau Inc St Georges Beauce Que**	Construction, framework and concrete Que	9,108,414	1,956,519	1,956,519
Hervé Pomerleau Inc St Georges Beauce Que**	Construction, water reservoir and filtration Que	900,013	679,168	679,168
Hervé Pomerleau Inc St Georges Beauce Que**	Construction, general work, building Lot 8 Que	7,328,021	467,388	467,388
Hervé Pomerleau Inc St Georges Beauce Que**	Construction, security fences and peripheral roads Que	1,089,700	208,652	208,652
Hervé Pomerleau Inc St Georges Beauce Que**	New Penal Institution Lot 7 Que	11,666,536	488,079	11,699,036*
Hervé Pomerleau Inc St Georges Beauce Que**	New Penal Institution Lot 8 Que	7,664,646	567,629	7,697,146*
Hervé Pomerleau Inc St Georges Beauce Que**	New Penal Institution Lot 9 Que	2,289,464	395,960	2,309,507*
Hervé Pomerleau Inc St Georges Beauce Que**	New Penal Institution Lot 10 Que	2,418,601	1,067,084	2,451,101*
J D Coad Construction Company Ltd Trenton Ont**	Renovation, addition and alterations to kitchen Ont	259,138	193,262	259,138*(*f*)
J Heber Brown Ltd Moncton NB**	Industrial bldg, Phase II NB	1,272,318	10,253	1,272,318(*f*)
James Kemp Construction Ltd Hamilton Ont**	Renovation, replace door controls Ont	749,607	658,002	658,002
James Kemp Construction Ltd Hamilton Ont**	Construction, contingency plan A & B range, bldg A-3 Ont	621,820	621,820	621,820*
James Kemp Construction Ltd Hamilton Ont**	Renovation, upgrading internal control, Phase I Ont	329,756	56,096	329,756*(*f*)
Ken Bangma Construction Co Ltd Westbrook Ont**	Renovate bldg A-1 Ont	625,258		625,258(*f*)
Ken Bangma Construction Co Ltd Westbrook Ont**	Renovation, extension to food service and inmate dining room Ont	427,051		427,051*(*f*)
Lear Construction Services Ltd Calgary Alta**	Gymuasium building, construction Alta	1,106,828	36,103	1,106,828*
Lundrigans Construction Ltd Saint John NB**	Living units maximum security inst NB	10,606,579	2,771,242	2,771,242
M Sullivan & Son Ltd Arnprior Ont**	Installation, central heating plant prison for women Ont	2,547,317	64,816	2,547,317*
Merit Mechanical Ltd Lower Sackville NS**	Renovate heating system, bldgs 8, 9, 10 and 11 NS	296,398	42,322	296,398*(*f*)
Niagara Relocatable Buildings Ltd Grimsby Ont**	Construction, accommodation units Ont	291,000	290,315	290,315
Niagara Relocatable Buildings Ltd Grimsby Ont**	Construction, accommodation units Ont	288,323	288,323	288,323
Northall Construction Ltd Montreal Que**	Expansion of Regional Reception Centre, Phase 1.3 Que	788,967***	752,168	752,168
Northside Construction Ltd Red Deer Alta**	Lagoon expansion Alta	453,538	450,880	450,880
Ontario Electrical Construction Co Ltd Kingston Ont**	Renovation, replace auxiliary power unit Ont	347,600	170,264	170,264
Pan Western Construction Ltd Calgary Alta**	Living unit construction Alta	11,677,843	8,799,047	11,677,843*
Pan Western Construction Ltd Calgary Alta**	Electrical sub-station, construction Alta	3,100,141	1,573,721	3,100,141*
PCL-Maxim A Joint Venture Saskatoon Sask**	New admission and discharge bldg Sask	602,930	126,231	126,231
P&M Construction Ltd Edmonton Alta**	Industries and recreation facility, construction Alta	2,212,918	10,000	2,212,918*(*f*)
P&M Construction Ltd Edmonton Alta**	Building expansion Alta	3,125,912		3,125,912
P&M Construction Ltd Edmonton Alta**	Handling unit construction Sask	906,616	(8,000)	906,616*(*f*)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Rocois Construction Inc L'Ange Gardien Que**	Construction, general work, general building	11,124,864	5,534,198	5,534,198
Shannon & Sims Developments Edmonton Alta**	Maintenance building additions Alta	487,161	51,914	487,161*
Simmchen Construction Ltd Moncton NB**	Renovation to gym, bldg B-8 NB	390,790	390,790	390,790(✓)
S&S Electric Chilliwack BC**	Disturbance repairs BC	1,685,714		1,685,714(✓)
Sun Electric (1975) Ltd Regina Sask**	Power system improvements Sask	266,565	713	266,565*(✓)
Sun Electric (1975) Ltd Regina Sask**	Exterior light improvements Sask	362,815	362,815	362,815
Team Construction Moncton NB**	New health care centre NB	341,120		341,120(✓)
Teck Construction Langley BC**	Riot damage, Medium Security Institute disturbance repairs BC	756,411		756,411*(✓)
Teck Construction Langley BC**	Matsqui buildings-M-2A, M-2D, M-3 BC	333,774		333,774*(✓)
Trend Construction Ltd Edmonton Alta**	Kitchen alterations Alta	2,416,951	315,916	315,916
Underground Services (1983) Ltd Rexdale Ont**	Perimeter wall repairs, Phase II, renovation Ont	524,281	524,281	524,281(✓)
Voltelec Inc St Laurent Que**	Residential unit furniture and installation of generator, Phase 1.6 Que	366,186	366,186	366,186(✓)
W V Wallans Contracting Ltd Carrying Place Ont**	Renovation, convert 'E' unit to normal association Ont	331,730	249,005	249,005
W V Wallans Contracting Ltd Carrying Place Ont**	Construction, secure control centres Ont	292,308	373	292,308*(✓)
Whitestar Construction Ltd Prince Albert Sask**	Building renovations Sask	351,248		351,248(✓)
Royal Canadian Mounted Police $36,261,961				
LAW ENFORCEMENT PROGRAM $36,261,961				
Allor Building Enterprises Ltd Edmonton Alta**	Detachment construction Alta	926,151		903,840
Amrak Enterprises Ltd Kelowna BC**	Construction RCMP detachment bldg BC	860,170		860,170(✓)
Berge Construction Ltd Prince Albert Sask**	RCMP detachment Sask	406,230	406,230	406,230
Black & McDonald Ltd Ottawa Ont**	Computer power installation Ont	272,805	272,805	272,805
Bockstael Construction (1979) Ltd Winnipeg Man**	Construction of detachment bldg Man	696,103	41,893	696,103*(✓)
Bockstael Construction (1979) Ltd Winnipeg Man**	Construction of detachment bldg Man	689,208	24,443	689,208*(✓)
Chandies Construction Ltd Edmonton Alta**	RCMP detachment Alta	635,662	635,662	635,662
Chandies Construction Ltd Edmonton Alta**	RCMP detachment Alta	609,703	609,703	609,703
Clark Construction Ltd Yellowknife NWT**	Married quarters NWT	292,820		292,820
Constructions Cavel Inc (Les) Montreal Que**	RCMP detachment Que	915,075	(1,212)	915,075*(✓)
Craftex Const (1983) Ltd Lloydminster Alta**	RCMP detachment Alta	865,004	682,637	682,637
Dinloen Const Ltd Dartmouth NS**	Upgrading and repairs, RCMP "H" Div HQ Bldg NS	1,682,397	798,350	1,632,397*
N D Dobbin Ltd St John's Nfld**	RCMP detachment Nfld	1,351,374	401,618	401,618
Doyle Construction Co Ltd Vancouver BC**	Fairmont complex fit-up BC	4,549,401	(60,116)	4,549,401*(✓)
Ellis-Don Ltd Willowdale Ont**	Renovation, fitting up and reconfiguration Ont	5,444,100	3,694,922	3,694,922
Elliston Developments Ltd St John's Nfld**	RCMP detachment Nfld	668,938	380,064	668,938*
Ellwood-McRorie Ltd Portage La Prairie Man**	Detachment bldg Man	630,733		630,733(✓)
Fen Construction Inc Penticton BC**	Construct detachment bldg BC	764,501	34,194	754,501*(✓)
Forewest Construction Inc Abbotsford BC**	Compact detachment BC	447,754	447,754	447,754
Gillett Const Ltd Calgary Alta**	RCMP married quarters Alta	400,541	8,382	400,541*(✓)
Greene Construction (1981) Ltd Drumheller Alta**	RCMP detachment Alta	460,759	460,759	460,759
Grinnell Fire Protection Ltée St Laurent Que**	Installation of water sprinkler system Que	393,881	393,881	393,881
Hagen Construction (1977) Ltd Peace River Alta**	RCMP detachment Alta	548,945	(2,500)	548,945*(✓)
G Hakn Contracting Ltd Ft Qu'Appelle Sask**	RCMP detachment Sask	902,333	699,618	699,618
Hansen Construction Co Ltd Winnipeg Man**	RCMP detachment Sask	749,547	2,688	749,547*(✓)
Hearn Stratton Const Ltd Edmonton Alta**	Construction, married quarters NWT	284,655	284,655	284,655
Herb Bate Ltd Victoria BC**	Compact detachment BC	755,244	210,607	210,607
Hewlett Services Springdale Nfld**	Detachment building Nfld	420,317	75,967	420,317*(✓)
Hirsch Construction Ltd Estevan Sask**	RCMP detachment Sask	315,640	301,272	301,272
Howe Sound Construction Langley BC	RCMP compact detachment BC	359,546	288,335	288,335
Kraft Construction Ltd Winnipeg Man	RCMP Regional HQ Bldg Sask	15,498,003	528,935	15,485,514*
L'Mariedo Enterprises Chapel Arm Nfld	Witbourne married quarters Nfld	265,015	156,195	265,015*(✓)
M Battel Construction Ltd Cache Creek BC**	Construct RCMP detachment bldg BC	836,441	323,823	836,441*(✓)
N&L Construction Stephenville Nfld**	Detachment building Nfld	483,668	397,500	397,500
Nelson Lumber Co Ltd Lloydminster Alta**	RCMP detachment Alta	314,414	30,746	314,414*(✓)
Noranda Builders Ltd Edmonton Alta**	RCMP detachment Alta	608,966	544,425	544,428
Norcan Development Ltd Winnipeg Man**	Sewer and water RCMP complex Man	331,244	2,697	331,244*(✓)
Normay Construction Ltd Saskatoon Sask	Building renovations Sask	255,122	143,455	143,455
Olympic Construction Ltd St John's Nfld	Sub-division bldg Nfld	2,535,344	467,135	467,135
Omar Construction Ltd White Rock BC	RCMP detachment renovation YT	442,120	442,120	442,120
Omex Construction Corp Ltd Red Deer Alta	RCMP detachment Alta	312,178	178,390	312,178*
D Ostrander Const Ltd Whitecourt Alta	RCMP married quarters Alta	296,633	166,789	166,789
Pacific Coast Construction Co Vancouver BC	Construction RCMP detachment BC	1,006,406		1,006,406(✓)
PCL Construction Ltd Yellowknife NWT**	RCMP married quarters NWT	385,410		385,410(✓)
PCL Construction Western Inc Winnipeg Man**	Construction, crime detection lab Man	5,350,126	144,365	144,365
PDI Structures (Ottawa) Inc Ottawa Ont**	Cafeteria renovations RCMP HQ Ont	261,537	261,537	261,537
Peace Valley Enterprises Ltd Dawson Creek BC**	RCMP detachment Alta	514,129	29,969	514,129*
Pearson Western Ltd Saskatoon Sask**	RCMP detachment Sask	468,228	203	468,228(✓)
Rivers North Const Ltd Prince Albert Sask**	RCMP detachment Sask	377,422	377,422	377,422
Saunders & Howell Co Ltd St John's Nfld**	RCMP detachment Nfld	929,319	595,406	595,406
K Shaw & Sons Contracting Ltd Grande Prairie Alta**	RCMP detachment Alta	636,262	517,889	517,889
Tower Arctic Ltd Montreal Que**	Construction married quarters NWT	328,694	205,394	328,894*
Trend Construction Edmonton Alta**	RCMP detachment Alta	619,820	619,820	619,820
Trident Construction Co Ltd Lunenburg NS**	Detachment construction NS	533,243		533,243
Varnerin Const Ltd Peace River Alta**	RCMP hangar Alta	489,020	47,467	489,020*(✓)
Weber Construction Ltd Yorkton Sask**	RCMP detachment Sask	2,391,681	926,055	2,391,681*
J C Wilson Const Ltd Leaf Rapids Man**	Detachment construction bldg Man	806,841	726,691	806,841

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Woodlawn Construction Ltd Dartmouth NS	Detachment construction NS	1,051,877		1,051,877
Zagreb Construction Ltd Coquitlam BC	Fairmont training academy, additions and alterations BC	1,428,844	4,755	1,428,844*(/)
TRANSPORT $245,401,061				
Department $245,401,061				
DEPARTMENTAL ADMINISTRATION PROGRAM $7,941,601				
Erskine Building Ltd Halifax NS**	Phase IV—Residence block expansion NS	9,968,036	3,961,025	3,961,025
Erskine Building Ltd Halifax NS**	Boathouse NS	3,782,400	720,165	720,165
Lundrigans Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	5,632,425	268,171	5,882,425*
M Sullivan and Son Ltd Sydney NS**	Point Edward Coast Guard College—Physical training facilities NS	5,339,968	540,078	5,839,967*
MacFawn & Rogers Architects Ltd Halifax NS**	Point Edward Coast Guard College—Residence NS	1,436,262	762,417	1,182,050*
Sims & Gavel Architects Ltd Sydney NS**	Point Edward Coast Guard College—Residence NS	757,667	338,663	534,048*
V K Mason Construction Ltd Ottawa Ont	Lecture theatre and courtyard MOT Training Institute Ont	1,911,357		1,909,957(/)
MARINE TRANSPORTATION PROGRAM $50,732,610				
A B McLean Ltd Sault Ste Marie Ont**	Dredging Mission River and Entrance Channel Ont	699,064	455,925	455,925
A B McLean Ltd Sault Ste Marie Ont**	Dredging Central Kaministikwia and Upper Mission River Stage II Ont	556,438	556,438	556,438(/)
A B McLean Ltd Sault Ste Marie Ont**	Repairs, revetment wall Stage 1 Mission River Ont	449,500	84,000	84,000
Beck Construction Ltd St John's Nfld**	Marine emergency duties training centre Nfld	3,640,423		141,106
Bermingham Construction Ltd Hamilton Ont**	Construction—Road/rail/bridge piers 24 and 25 east port development Ont	946,528	343,482	946,528*(/)
Bermingham Construction Ltd Hamilton Ont**	Construction—East port development wharf construction Stage 1-D Ont	1,663,336	1,663,336	1,663,336
Bernard & Gerard Lombard Ltd Digby NS**	Breakwater improvements NS	416,110	411,110	411,110(/)
Black & McDonald Ltd Ottawa Ont	Supply and install antenna cables NS	591,546		591,546(/)
Caldwell and Ross Ltd Fredericton NB**	Construction of wharf NB	2,536,996	2,252,925	2,252,925
Canadian Dredge and Dock Co Ltd Toronto Ont**	Channel dredging Ont	487,110	273,575	487,110*(/)
Canadian Dredge and Dock Co Ltd Toronto Ont**	Renovation south pier underpinning harbour expansion Ont	1,098,411	709,796	709,796
Canadian Dredge and Dock Co Ltd Toronto Ont**	Dredging—Harbour expansion Ont	937,335	98,059	98,059
Canadian Dredge and Dock Co Ltd Toronto Ont**	Redredge upstream shoal southeast bend Ont	634,459	594,483	634,459*(/)
CKS Partnership Richmond BC**	Kitslano wharf extension BC	346,370	134,603	134,603
Coffrage Ste Foy 1984 Inc Ancienne Lorette Que**	Repairs to fishermen's wharf Que	314,182	64,081	64,081
Comeau & Savoie Const Ltd Caraquet NB**	Wharf extension NB	1,015,808	521,717	1,015,808*(/)
Comeau & Savoie Const Ltd Caraquet NB**	Wharf and fender repairs west public wharf NB	4,083,374	1,008,898	1,008,898
Condor Construction Ltd Caraquet NB**	Transit shed NB	1,254,256	1,065,397	1,065,397
Construction Canamont Inc Montreal Que**	Major repairs to wharf for ferries Que	1,547,677	28,562	1,547,677*
Construction Cartier Inc Whitby Ont**	Harbour improvements Que	4,895,369	86,553	4,895,369*(/)
Construction Pavage Portneuf Inc St Marc des Carrieres Que**	Breakwater, protection walls Que	456,164	456,164	456,164
Construction Simard & Beaudry Montreal Que**	Wharf repairs Que	5,105,178		5,105,178(/)
Coopers and Lybrand Ltd Receiver Manager of Upland Excavating (1971) Ltd Campbell River BC**	Construct barge terminal BC	2,022,489	2,022,489	2,022,489(/)
Dean Construction Co Ltd Tecumseh Ont**	Dredging maintenance 1984 Ont	591,200	550,510	550,510
Dean Construction Co Ltd Tecumseh Ont**	Base reconstruction Ont	2,539,488	1,808,898	1,808,898
Dean Construction Co Ltd Tecumseh Ont**	West breakwater repairs Stage 4 Ont	359,445		359,445(/)
Del Mar Contracting Ltd Fruitland Ont**	Construction Pier 25 Stage 1 Ont	1,058,414	(487)	1,058,414*(/)
Dorset Construction Ltd Corner Brook Nfld**	Modification to transit shed Seal Head Nfld	300,496	300,496	300,496(/)
Dragage St-Maurice Ltée Yamaska Que**	Maintenance dredging of harbour Que	259,890		259,890(/)
Eddy McKay Building Ltd Port Hawkesbury NS**	Site development wharf NS	579,609	579,609	579,609
EGM Cape and Company Ltd Don Mills Ont**	Construction of the main building Phase II Ont	5,569,770	3,801,023	3,801,023
Equipments Waco Inc Port Cartier Que**	Alterations to the water-main Que	385,759	338,945	338,945
Falk Brothers Industries Ltd Abbotsford BC	Helicopter hangar at Prince Rupert Coast Guard Base BC	1,094,050		1,026,174
Foundation Maritime Halifax NS**	Spur wharf extension Phase II NS	5,729,914	5,410,574	5,667,774*
Franki Canada Ltd Montreal Que**	Pilework foundation NB	2,038,771	996,029	2,038,771*(/)
Fraser River Pile Driving Co Ltd New Westminster BC**	Wharf replacement BC	2,497,914	5,905	2,427,914*(/)
Gaffney Quebec Ltd Stratford Ont**	Construction breakwater and harbour expansion Ont	2,573,255	1,579,016	1,579,016
Gid Sacrey Ltd Mount Pearl Nfld**	Wharf reconstruction Nfld	735,194		735,194
Gionet Construction Caraquet NB**	Excavate and backfill wharf NB	1,306,701	382,042	1,306,701*(/)
Harbour Development a Division of Atlantic Towing Ltd Dartmouth NS**	Dredging NS	597,789	597,789	597,789(/)
Hynes Construction Co Ltd Dunville Nfld**	Wharf reconstruction Nfld	458,313	458,313	458,313
Irenée St Laurent & Fils Ste Luce Que**	Construction of a warehousing area at the wharf Que	508,805	42,565	508,805*(/)
Landry and Sexton Inc Nouvelle Que**	Ferry wharf repairs NB	353,322	353,322	353,322
Lang Construction Ltée Sept Iles Que**	Repairs Que	3,018,204		3,018,204
Laval Fortin Ltée Alma Que**	Construction of CCG building Que	874,595		874,595
Lemay Vican Inc Victoriaville Que**	Wharf repairs Que	2,567,109	459,217	2,567,109*(/)
Lévis Construction Inc St David de Levis Que**	Marine emergency duties training centre Que	1,594,237		1,594,237
Lundrigans Construction Ltd Burlington Ont**	CCG Base reconstruction Ont	9,230,463	1,879,995	1,879,995
Miller Paving Limited Unionville Ont**	Renovation at western entrance south pier repairs, Stage 4 Ont	363,560	267.330	267.330

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Miracom Ltd Newcastle NB**	Construct new transit shed NB	3,443,892	3,440,683	3,440,683
Morin Inc Rivière du Loup Que**	New access road to St George harbour Que	409,749	311,320	409,749*(/)
Morin Inc Rivière du Loup Que**	New access road to St George harbour Que	382,859	382,859	382,859(/)
North West Pile Driving Ltd Coquitlam BC**	Wharf extension BC	530,364	530,364	530,364
Nova Construction Co Ltd Antigonish NS**	Wharf extension NS	4,627,897	3,247,177	4,550,240*
Ocean Paving Limited Port Hawkesbury NS**	Paving and lighting NS	386,593		187,571
Pennecon Ltd St John's Nfld**	Wharf improvements Nfld	1,748,110	1,232,111	1,232,111
Pitts Atlantic Construction Ltd Markham Ont**	Dredging Nfld	474,435	329,098	474,435(/)
Pitts Atlantic Construction Ltd Markham Ont**	Dredging NS	799,610	799,610	799,610
Pitts Engineering Construction Markham Ont**	Maintenance dredging Ont	502,959	134,842	502,959*(/)
Pitts Engineering Construction Markham Ont**	Channel dredging Ont	298,371	298,371	298,371(/)
Quadra Construction Co Ltd Vancouver BC**	Seal Cove wharf replacement BC	1,233,776	77,630	77,630
Rays Contracting Ltd Dalhousie NB**	Spoil containment at east wharf NB	647,758		647,758
Regina Associates Brockville Ont**	Heated storage building Prescott Marine Base Complex Ont	592,254		592,254(/)
Robert McAlpine Limited Halifax NS	Construction of Halifax Traffic Centre NS	691,080		203,314
Sceptre Dredging Ltd Longueuil Que**	Harbour improvement Que	2,564,923		2,552,550*
Sceptre Riedel-Dawson Construction Richmond BC**	Fraser River dredging BC	2,823,909	951,909	951,909
Sceptre Riedel-Dawson Construction Contracting Richmond BC**	Dredging areas 1, 2, 3 BC	602,134		602,134
Simard & Beaudry Inc Montreal Que**	Partial reconstruction to the wharf Que	2,822,229	(860)	2,822,229*(/)
Stabilizers Ltd Charlottetown PEI**	Marshalling yard RR wharf PEI	404,553	30,719	404,553*(/)
Steen Contractors Charlottetown PEI**	Watermain sprinker and sewage RR wharf PEI	313,186	263,186	313,186*(/)
Torenco Limited Downsview Ont**	Western entrance street south pier repairs, Stage 3 Ont	278,610		278,610(/)
Verreault Navigation Inc Matane Que**	Dredging NB	806,336	806,336	806,336(/)
Verreault Navigation Inc Matane Que**	Maintenance dredging Que	297,989	77,769	297,989*(/)
Verreault Navigation Inc Matane Que**	Dredging NS	1,095,440	958,328	958,328
Vie-Bilt General Contractors Ottawa Ont	Construction of navigational aids test centre Ont	372,160		369,560
Waverley Construction Fredericton NB**	East public wharf NB	994,280	310,225	994,280*
Zutphen Brothers Construction Ltd Port Hood NS	Installation of coast guard supplied tracks and trucks NS	1,228,652		626,152
AIR TRANSPORTATION PROGRAM $128,761,790				
Aklavik Construction Ltd Aklavik NWT	Airport development NWT	392,900		323,948
A Lamothe Inc Noranda Que	Repaving and repairing drainage Que	1,469,800	22,600	1,431,500(/)
Allan G Cook Ltd Barrie Ont	Reconstruct parts and resurface runway at Timmins Airport Ont	1,521,243	1,449,688	1,449,688
ARC Enterprises 1976 Ltd Winnipeg Man	ATB foundation repairs Man	536,992		511,103
Argo Industries Kamloops BC	AT Complex Site Services Phase 2 at Kamloops Airport BC	2,002,565	1,827,469	1,972,500
Aspen Construction Inc Prince Albert Sask	Airport development and related work NWT	527,300		472,362(/)
B & K Contractors Ltd Kamloops BC	ATB complex building structural frame at Kamloops Airport BC	486,665	1,418	486,665*(/)
Barzeele & Burkosky Ltd Prince Albert Sask	Construction of a parking lot Sask	284,447	195,476	195,476
Belcher Construction Ltd and Habitat Candiac Inc Boisbriand Que	Construct ATB and staff accommodation building NWT	786,319		786,319*(/)
Bernt Gilbertson Enterprises Ltd Richards Landing Ont	Install DVOR Ont	422,496	417,708	417,708
BLH Construction Sept Iles Que	Improvement to water system Que	740,300		740,300*
Boless Inc Thetford Mines Que	Air Terminal, public parking Que	1,843,300		1,843,300*
Boless Inc Thetford Mines Que	Expand multi-purpose building Que	696,900		717,700
Bologna Construction Inc St Lambert Que	Maintenance garage Que	284,400		284,400*
Bologna Construction Inc St Lambert Que	Garage and airport terminal Que	484,100		484,100*
Bologna Construction Inc St Lambert Que	Maintenance garage Que	289,000		289,000*
Bowjen Holdings Ltd Cranbrook BC	VOR powerline BC	307,181	24,290	307,181*(/)
Braniff Construction Ltd Kelowna BC	Construction of new firehall/maintenance garage and related work at Castlegar Airport BC	909,752		909,752(/)
Bruno's Contracting (Thunder Bay) Ltd Thunder Bay Ont	Construction of runway extensions Ont	465,571	465,571	465,571
Caniwi Enterprises Ltd Whitehorse YT	Construction of a maintenance garage at Tuktoyaktuk Airport YT	667,500	596,613	596,613
Caniwi Enterprises Ltd Whitehorse YT	Construction of category 5 firehall and storage building at Inuvik Airport YT	1,394,000	1,268,900	1,268,900
Canvar Ltée Montreal Que	Construction of office building lot No 2 at Dorval Airport Que	5,118,278	3,960,427	3,960,427
Carmacks Construction Ltd Edmonton Alta	Groundside parking facilities YT	1,355,623	480,538	1,355,623*
Clément Belley Baie Comeau Que	A-VASIS NS	329,700		315,700(/)
Columbia Bitulithic Ltd Vancouver BC	Resurface runway 6-24 and rehabilitate 01-19 BC	549,132		549,132*(/)
Columbia Bitulithic Ltd Vancouver BC	Resurface runway 18-36 at Abbotsford Airport BC	601,202	601,202	601,202(/)
Comstock International Constructors Winnipeg Man	Airport development and access road NWT	926,776		708,604(/)
Conmac Western Industries Edmonton Alta	Rehabilitate air services way at Calgary International Airport Alta	371,740	368,780	368,780(/)
Con-Pro Industries (Man) Ltd Winnipeg Man	Construction of a passenger shelter building NWT	362,147	11,622	362,147(/)
Con-Pro Industries (Man) Ltd Winnipeg Man	Construction of a passenger shelter building at Chesterfield Inlet Airport NWT	375,461	375,461	375,461
Construction A Parisée Inc Sept Iles Que**	Hangar reconstruction Que	373,030	2,089	373,030*
Construction Canvar Ltée Montreal Que	Construction of office building lot No 1 at Dorval Airport Que	507,688	507,688	507,688

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Construction DCL Ltée St Hubert Que	Resurface runway 16-34 and taxiway Que	2,398,500		2,045,600
Construction DCL Ltée St Hubert Que	Construction of runway 08-26 Que	2,413,100		499,900
Construction Kigiak Westmount Que	Gravel supply Que	539,100		422,000
Construction Quebec-Labrador Inc Sept Iles Que	Construct new airport Que	429,400		403,700
Constructions Lang Ltée Sept Iles Que	Resurface in concrete, runway, taxiway, apron Que	1,551,300		1,507,700
Cooper Construction Company Limited Etobicoke Ont	Construction of ATB expansion at Hamilton Airport Ont	3,922,439	2,524,598	2,546,489*
Delmar Contracting Ltd Fruitland Ont	Sanitary sewer for ATB and water distribution system at Hamilton Civic Airport Ont	686,161	205,741	679,642(*f*)
Demik Construction Ltd Hamilton Ont	Construction of firehall and related works at Hamilton Civic Airport Ont	561,068	529,298	559,658*(*f*)
Denjon Construction Ltd and B&J Equipment Rentals Ltd Thunder Bay Ont	Construction of Air Terminal, apron extension and taxiway Ont	852,523	843,722	843,722
Dufferin Construction Co Oakville Ont	Construction of an overlay runway 06-24 and associated work at Hamilton Civic Airport Ont	2,511,611	2,496,915	2,496,915
Dufferin Construction Co Oakville Ont	Construction of runway I2L-30 and associated taxiways at Hamilton Civic Airport Ont	8,558,197	3,651,061	6,427,133*
Dufferin Construction Co Oakville Ont	Construction of main incoming and distribution system and related work at Hamilton Civic Airport Ont	667,301	23,163	667,943(*f*)
Dufferin Construction Co Oakville Ont	Construction of access and crash roads Ont	472,393	451,003	451,003
Ediltec Construction Montreal Que	Replace control tower Que	1,229,000	607,400	1,409,600
Ellwood Robinson Ltd Sault Ste Marie Ont	Construction of an air terminal complex development at Sault Ste Marie Airport Ont	962,545	970,675	970,675
Ent Goulet La Tuque Que	Install VOR/DME Que	295,200		275,100(*f*)
Entrepreneur Maldec (ICE) Ltée Montreal Que	Construction of office building lot No 3 at Dorval Airport Que	7,464,238	1,714,900	1,714,900
Everall Construction Ltd Edmonton Alta	Construction of new ATB access road, parking lots apron at Fort McMurray Airport Alta	2,204,094	1,915,974	1,915,974
Fermar Paving Ltd Rexdale Ont	Improvements for General Aviation of Toronto Island Airport Ont	533,795	520,286	520,286(*f*)
Forish Plumbing and Heating Ltd Edmonton Alta	Water supply line Alta	680,791	219,853	680,791*(*f*)
Fred H Ross and Associates Ltd Yellowknife NWT	Runway improvement and gravel crushing NWT	496,100	228,717	424,820*(*f*)
Gaston H Poulin Contracting Ltd Hearst Ont	Install DVOR Ont	277,879	277,879	277,879
Gely Construction Inc Ste Foy Que	Construction of runway Que	2,206,300	41,100	2,206,300*
Gely Construction Inc Ste Foy Que	Airport development Que	1,667,900	1,560,000	1,667,900*
Gely Construction Inc Ste Foy Que	Redevelopment at Val d'Or Airport Que	1,132,200	198,900	198,900
Gely Construction Inc Ste Foy Que	Airport development at Wemindji Que	1,999,600	1,999,600	1,999,600
Gely Construction Inc Ste Foy Que	Purchase and installation of a LOC/DME Que	444,700	340,500	340,500
Goodbrand Construction Ltd Aldergrove BC	Field lighting and power supply BC	764,836		764,836
Goodbrand Construction Ltd Aldergrove BC	Upgrade sewage handling and disposal system BC	379,220	3,825	375,657
Great Northern Enterprises Ltd Fort St John BC	Underground services at Fort St John Airport BC	387,344	387,344	387,344(*f*)
Groupe Lechasseur Mont Joli Que	Repaving taxiways Que	1,248,100	872,400	872,400
Guelpa Construction Ltd Courtenay BC	Extension to Services Building Complex at Campbell River Airport BC	489,263	84,529	489,263*(*f*)
G W Carlson Construction Ltd Nanaimo BC	Construction of flight services station and related work at Nanaimo Airport BC	605,846	605,846	605,846
Hearn Stratton Construction Ltd Edmonton Alta	Equipment garage and related work NWT	831,017		832,864(*f*)
Hugh M Grant Ltd Ottawa Ont	Aviation safety facility at Ottawa International Airport Ont	1,866,225		1,863,983(*f*)
J A Belley Ent Chicoutimi Que	Expand and redevelop Air Terminal Que	1,039,100		1,039,100(*f*)
Jaenar Construction Ltd Edmonton Alta	ATB expansion Inuvik Airport YT	2,563,000	1,922,145	1,922,145(*f*)
J M Grant Contractors Ltd New Liskeard Ont	Refurbish operational surfaces and field lighting Ont	1,790,337	1,779,600	1,779,600
J M Meunier Inc St Augustin de Desmoures Que	Addition of a floor at FSS Que	320,500	229,000	320,500*
J P Pierman Construction Ltd Sault Ste Marie Ont	Air Terminal Complex development at Sault Ste Marie Airport Ont	3,076,979	2,328,774	2,328,774
Kelley AM and Son Winnipeg Man	Gravel crushing, runway surfacing NWT	537,302		491,040(*f*)
King Paving and Material Ltd Burlington Ont	Air terminal access road and surface parking at Hamilton Civic Airport Ont	1,233,497	950,220	950,220
K&M Building Contractors Ltd Spirit River Alta	Firehall construction—Dawson Creek Airport BC	577,421	577,421	577,421
Kraft Construction Co (1978) Ltd Winnipeg Man	Phase II—Piling foundation and related work at Winnipeg Area Control Centre Project Man	1,335,449	44,164	44,164
Kraft Construction Co (1978) Ltd Winnipeg Man	Structural steel frame deck and related work WIA Phase III Man	805,689	573,492	573,492
La Compagnie de Construction Cris (Quebec) Ltée Montreal Que	Develop airport Que	1,584,000	1,584,000	1,584,000
La Compagnie de Construction Cris (Quebec) Ltée Montreal Que	Develop airport Que	1,340,800	1,245,300	1,245,300
Lahr Construction Ltd Edmonton Alta	Construction of new ATB Whitehorse Airport YT	5,803,000	3,249,803	3,249,803
Lang Construction Sept Iles Que	Paving runway, taxiway and apron Que	1,727,400		1,727,400
La Société de Construction D C L Ltée St Hubert Que	Resurface runway 16-34 and taxiway Que	2,398,500	119,700	2,165,300*(*f*)
Leclerc & Pelletier Inc Sept Iles Que	Construction of an Air Terminal Building Que	588,500		588,500*
Leo Alaire & Son Ltd Timmins Ont	Development of new G A area at Timmins Airport Ont	943,830	1,030,620	1,030,620
Les Constructeurs Kigiak Inc Westmount Que	Relocate FSS Que	890,200	18,500	890,200*
Les Constructeurs Kigiak Inc Westmount Que	Gravel supply Que	539,100	91,900	513,900*(*f*)
Les Constructions Désourdy Inc St Hubert Que	Reconstruct taxiway kilo Que	675,300		675,300*
Les Pavages Laurentiens (1982) Inc Rimouski Que	Repaving runway 07-25 Que	617,100	608,800	608,800
Malamute Saloon Ltd Whitehorse YT	Passenger/cargo shelter YT	256,983		256,983*

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Maple Leaf Construction (1978) Ltd Winnipeg Man	Construction of three infield taxiways at St Andrews Airport Man	442,963	17,830	425,999*(/)
M Battel Construction Cache Creek BC	Main building contract—Air Terminal Complex Kamloops Airport BC	2,034,685	2,034,685	2,034,685*
M Battel Construction Cache Creek BC	Air Terminal Complex BC	1,975,101		80,825
MCC Powers A Unit of Mark Controls Edmonton Alta	Energy management at Grande Prairie A/P Lethbridge A/P and regional office Alta	417,159	291,000	291,000
McKay-Cocker Construction Co Ltd London Ont	New ATB and related works at Sarnia Airport Ont	3,206,048	2,163,471	3,168,054*
Michael Monteith Enterprises Ltd Orillia Ont	New Air Terminal Building and related works at Kapuskasing Airport Ont	1,308,464	1,308,464	1,308,464
Midvalley Construction Co Kelowna BC	Extension of aircraft parking apron at Kelowna Airport BC	622,779	23,832	622,779*(/)
Miller Paving Limited Unionville Ont	Improvements for continued general aviation shoreline at Toronto Island Airport Ont	1,036,300	277,938	277,938
Mustang Eng & Construction Ltd Nisku Alta	Construction of ATB foundations Fort McMurray Airport Alta	279,014	265,016	265,016
Mustang Eng & Construction Ltd Nisku Alta	Water distribution, sewer collection and lagoon Alta	1,536,433	1,536,433	1,536,433
Nanivisik Mines Calgary Alta	Develop Arctic B NWT	4,720,000		4,238,994
Navtel Telecommunication International Dorval Que	Installation of a security system at Dorval Airport Que	265,602	86,664	265,602*(/)
Newman Bros Ltd Sault Ste Marie Ont	Air Terminal Complex development at Sault Ste Marie Airport Ont	809,450	17,160	17,160
Norlon Builders London Ltd London Ont	London Airport ATB expansion Ont	860,720	833,634	833,634
O K Paving Co Ltd Victoria BC	Repair portion of aircraft parking apron BC	258,185		258,185(/)
Ontario Electrical Construction Company North Bay Ont	Upgrade electrical power system at North Bay Airport Ont	338,221	339,635	339,635
Pavage Beau Bassin Inc New Richmond Cte Bonaventure Que	Resurfacing of runway 11-29 Que	955,300	938,400	938,400(/)
Pennecan Limited John's Nfld	Construct runway, taxiway and parking apron at St Anthony Airport Nfld	3,050,000		796,636
Peter Kiewit & Sons Co Ltd Edmonton Alta	Improve runway 15-33, taxiway A and aprons I and II NWT	1,558,745		1,463,678(/)
Phoenix Power Installation Ltd Qualicum Beach BC	Rebuild A/P filed lighting services Prince Rupert Airport BC	642,403	636,029	636,029
Piggot Construction (1969) Ltd Saskatoon Sask	Equipment garage Sask	509,479		487,956(/)
P&M Construction Ltd Edmonton Alta	Construct new Air Terminal Building NWT	5,879,600	2,158,300	2,158,300
Prism Construction Co Ltd Edmonton Alta	Renovations to regional workshop Alta	935,833	103,294	935,833*(/)
Proman Projects Ltd Prince Albert Sask	Water supply system BC	280,160		247,915
Richard and B A Ryan (Atlantic) Ltd Labrador City Lab	Combined services building Lab	1,938,320		1,932,586(/)
River North Construction Ltd Prince Albert Sask	Construction of ATB and related work at Prince Albert Airport Sask	580,445	348,377	580,445*
RM Belanger Ltd Chelmsford Ont	Expand public parking and convert to attended paid parking Ont	355,124	11,257	355,124*(/)
RM Belanger Ltd Chelmsford Ont	Develop general aviation area—Phase 1A at North Bay Airport Ont	1,821,191	1,758,568	1,758,568
Robinson's Trucking Ltd Yellowknife NWT	Apron and car park Inuvik Airport NWT	2,327,850	2,231,180	2,231,180
Rossi Construction (1976) Ltd Surrey BC	Air traffic control tower at Boundary Bay Airport BC	1,229,092		402,954(/)
Roy Construction and Supply Co Ltd Timmins Ont	Construction of 3 bay additions to equipment garage and replace firehall doors at Timmins Airport Ont	742,200	721,449	721,449
Schurman Construction Summerside PEI	Construct combined operations and control tower PEI	2,261,406		2,261,205
Sintra Inc (Région Estrie) Sherbrooke Que	Repave runway 14-32, taxiway and apron Que	1,205,100	1,126,200	1,205,100*
S McNally and Sons Ltd Hamilton Ont	Construct new A E S fire training area at Hamilton Civic Airport Ont	287,473	292,999	292,999
Smith Bros and Wilson Ltd Vancouver BC	Stage IV, addition to ATB and related works at Kelowna Airport BC	1,701,500		1,701,500(/)
Standard Paving Co North Bay Ont	Repairs to runway 08-26, taxis H and L complete with drainage, resurface terminal access road at North Bay Airport Ont	1,446,633		1,249,054(/)
Strap Enterprise Inc Toronto Ont	Remove asbestos in equipment garage and re-insulate at North Bay Airport Ont	297,742		297,742
Stuart Olson Industry Contractors Ltd Edmonton Alta	Construction of ATB general contract Fort McMurray Airport Alta	3,205,851	626,400	626,400
Territorial Evergreen Construction Ltd (formerly Claude's Construction (1981) Ltd) Yellowknife NWT	Supply and erection of passenger/cargo shelter and safety fence NWT	342,501	2,933	342,501*(/)
The Cohos Evamy Partnership Calgary Alta	Control tower preliminary design and supervision—Calgary International Airport Alta	1,107,069	182,733	182,733
Thompson Brewick Pratt and Partners Vancouver BC	Modifications and expansion of ATB and related work—Fort Nelson Airport BC	726,800	366,424	366,424
Trend Construction Ltd Edmonton Alta	Construct ATC tower Alta	1,195,429	252,998	1,233,160
Trend Construction Ltd Edmonton Alta	Category 7 firehall—Fort McMurray Airport Alta	725,603	725,603	725,603
Trend Construction Ltd Edmonton Alta	Reservoir/pumphouse and sewer lift station—Fort McMurray Airport Alta	493,972	485,656	485,656
Van Dongen Construction Ltd Kamloops BC	ATB complex building structural frame at Kamloops Airport BC	323,584	5,984	323,583*(/)
Walter Cabott Construction Ltd Port Moody BC	Flight Service Station Cab BC	511,797		511,797*(/)
Wapiti Gravel Suppliers Ltd Grande Prairie Alta	Overlay runway 11-29 portion of taxi G and construct blast pad Grande Prairie Airport Alta	939,355	844,673	844,673(/)

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
W L Wardrop & Associates Ltd Winnipeg Man	Relocate runway, apron expansion and power supply NWT	265,300		219,901(f)
Yellowridge Construction Ltd Port Moody BC	Firehall and maintenance garage and related work, Quesnel Airport BC	1,483,368	1,483,368	1,483,368
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND $57,688,850				
Arnott MacPhail Associates Ltd Regina Sask	Contract administration and non-resident construction supervision for expansion of ATB at Regina Airport Sask	1,776,000	409,186	1,332,336
Arrow Building Corporation Ltd Dartmouth NS	Modify maintenance garage at Halifax Airport NS	361,559		361,599*(f)
BA Construction Ltd Winnipeg Man	Expansion to aircraft parking apron at Winnipeg International Airport Man	1,788,034		1,788,034(f)
BA Construction Ltd Regina Sask	Reconstruction of taxiway and apron at Regina Airport Sask	809,048		795,940
Bailey Controls Division of Babcock and Wilcox Ind Inc Burlington Ont	Energy metering and generator combustion at Lester B Pearson International Airport Ont	290,791	290,791	290,791
Bâtiments Fortec Ltée Montreal Que	Reconstruction of walls at the extremity of the airport Que	304,900		304,900*(f)
Bau-val Inc Boucherville Que	Re-covering in bituminous concrete, runway 10-28 and convex works at Montreal International Airport Que	917,794	917,794	917,794(f)
Beaver Asphalt Ltd Ottawa Ont	Strengthen 14-32, button 14 and holding area to PLR 12 standard, replace L-1 approach cables runway 25 and repair pulpits at Ottawa Airport Ont	2,280,610		2,256,722(f)
Beaver Construction Co Ltd Richmond BC	Taxi "N" connector and related work BC	700,624	478,549	700,624*
BGM Construction Ltd North Vancouver BC	Floodgate D and related work—Vancouver International Airport BC	251,958	251,958	251,958(f)
Bird Construction Co Ltd Regina Sask	Construction to the firehall at Regina Airport Sask	707,701	701,348	701,348
Brule Construction Ltd Ottawa Ont	Structural steel and foundation at Ottawa Airport Ont	1,442,567	693,596	1,593,396
Bruno's Contracting (Thunder Bay) Ltd Thunder Bay Ont	Overlay runway 12/30 and extend parking apron Thunder Bay Airport Ont	960,610	860,538	860,538
Burnett Construction Ltd St John's Nfld	Water reservoir pumphouse and water-mains at St John's Airport Nfld	867,035		279,210(f)
Capital Asphalt Ltd Victoria BC	Resurface runway 13-31 Victoria Airport BC	569,972	569,972	569,972(f)
Chagnon (1975) Ltée Montreal Que	Replace lighting equipment for runway 06G-24D, Montreal International Airport Que	338,657	328,223	328,223(f)
Charles Duranceau Ltée Montreal Que	Rebuilding of route "A" "B" "C" and widening of route "B", Montreal International Airport Que	1,578,160	1,540,451	1,540,451
Cie de Construction Sept Frères Inc Montreal Que	Construction of multi-level parking lot, of foot-bridges and shelters at Montreal International Airport Que	14,611,783	6,743,533	6,743,533
Cie de Pavage d'Asphalte Beaver Montreal Nord Que	Replacement of flagstone and convex works at Montreal International Airport Que	3,845,178	3,687,278	3,687,278
Clareview Landscaping Ltd Edmonton Alta	Landscape development including irrigation at Regina Airport Sask	1,123,966	448,082	448,082
Comstock International Ltd Ottawa Ont	Improve heat distribution system hangar I—ATB at Ottawa International Airport Ont	681,756		680,956(f)
Construction Canvar Ltée Montreal Que	Construction of an elevator, modernization and modification to existing elevators Que	328,661	268,061	328,661*(f)
Construction MRC Ltée St Leonard Que	Replace suspended ceilings Que	607,300	607,300	607,300*(f)
De Leuw Cather Western Ltd Regina Sask	Groundside development Sask	845,000	285,885	843,090
Dibblee Construction Ottawa Ont	Groundside and airside works ATB expansion Ottawa International Airport Ont	5,671,364	4,616,880	4,616,880
Dineen Construction (Atlantic) Ltd Dartmouth NS	Modify curtain wall system at Halifax Airport NS	449,162		449,162*(f)
Dufferin Construction Co Oakville Ont	Area 2 stage 2 development, Mike Taxi Ont	664,503	664,503	664,503*
Dufferin Construction Co Oakville Ont	Taxiway parallel Romeo Ont	3,420,359	151,448	3,071,629*
Dufferin Construction Co Oakville Ont	Repair taxiway Foxtrot at Lester B Pearson International Airport Ont	295,954	295,954	295,954
Dufferin Construction Co Oakville Ont	Major repairs—TI Apron—Phase III at Lester B Pearson International Airport Ont	513,881	498,023	498,023
Duntri Construction Oshawa Ont	Install water and sewage systems at Thunder Bay Airport Ont	469,000	438,387	438,387
Earl Jones and Sons Ltd Amherstburg Ont	Strengthen centre of runway 02-20 and resurface runway 07-25 at Windsor Airport Ont	1,346,361	1,223,632	1,223,632(f)
Eastern Construction Company Ltd Toronto Ont	International inspection and enplaning baggage system at Toronto International Airport Ont	29,391,312	343,031	29,391,312*(f)
Enasco Ltd Waterloo Ont	Upgrade electrical power system at London Airport Ont	663,123	619,023	663,123*
Enterprise Guy Sauvé St Laurent Que	Expand domestic arrivals Que	476,500		476,500*(f)
Falk Bros Industries Ltd Abbotsford BC	Firehall BC	646,441	553,980	553,980(f)
FA Tucker (Atlantic) Ltd Truro NS	Construct runway PEI	5,926,613		4,512,831
Fermar Paving Rexdale Ont	Construct fillet holding bay to runway 06 threshold Ont	322,849	8,689	317,757*
Fermar Paving Rexdale Ont	Development of area 2 stage 2 airside road Ont	677,222	497,222	656,768
Fuller Construction Inc Windsor Ont	Replace water-main servicing at Windsor Airport Ont	490,656	475,859	475,859
Gazzola Paving Ltd Concord Ont	Rebuild portion of T2 apron Ont	399,114	17,670	342,303
Goodbrand Construction Ltd Aldergrove BC	Sanitary sewer improvements and related work at Vancouver International Airport BC	2,040,761	908,909	2,005,309*
Goodyear Paving Ltd Moncton NB	Resurface runway 15-33 at Halifax Airport NS	2,331,068		2,294,764

Construction and acquisition of land, buildings and works—*Continued*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
Jack Cewe Ltd Coquitlam BC	Taxiway "A" Work Package 1 Vancouver International Airport BC	406,582	406,582	406,582
Johnson Controls Ltd Regina Sask	Energy conservation retrofit and operation building and related work Sask	263,868		263,868(*f*)
La Cie de Pavage d'Asphalte Beaver Ltée Montreal Que	Resurface runway 06D-246 Que	1,795,300		1,795,300*(*f*)
Lebrun Constructors Ltd Thunder Bay Ont	Construct taxiways at Thunder Bay Airport Ont	2,386,300	2,386,300	2,386,300
Maxim Airfield Lighting Systems Ltd Ajax Ont	Taxiway lighting and associated works at Lester B Pearson International Airport Ont	252,524	128,450	185,033*
Meyknecht-Lischer Contractors Ltd Ottawa Ont	Landscaping works at Ottawa Airport ATB Expansion Project Ont	313,373	271,208	271,208
Miller Contracting Ltd Vancouver BC	Multi-purpose parking lot at Vancouver International Airport BC	1,975,706	98,616	1,975,706*(*f*)
Miller Contracting Ltd Vancouver BC	Connecting road for car park at Vancouver International Airport BC	299,476	37,529	299,476*(*f*)
Mississauga Hydro Mississauga Ont	Design and installation of an electrical power system at Lester B Pearson International Airport Ont	546,840	359,421	359,421
Mustang Eng and Construction Ltd Nisku Alta	Apron expansion—Edmonton International Airport Alta	4,116,640	477,165	477,165
Nelson River Construction Winnipeg Man	Enlarge taxiway fillets and related work at Winnipeg International Airport Man	506,493	504,495	504,495
Newfoundland Engineering and Construction Co Ltd St John's Nfld	Extension to Terminal Building at Gander International Airport Nfld	2,864,894		2,857,968
Northern Construction Co Ltd Vancouver BC	Expansion of Air Terminal Building at Edmonton International Airport Alta	17,650,067	481,198	17,650,067*(*f*)
Ontario Electrical Construction Toronto Ont	Automated airside/terminal access points Ont	331,000		318,575
Orlando Construction Ltd Edmonton Alta	Airside corridor expansion, departure concourse ceiling and holding room Alta	571,030	59,724	571,030*(*f*)
Ottawa-Greenbelt Construction Co Ltd Gloucester Ont	Groundside improvement works at Ottawa International Airport Ont	1,778,358	150,015	1,778,358*
Pave-Al Limited Mississauga Ont	Development of Area 2 Stage 2 Ont	1,138,742		685,736
Pave-Al and Orlando Corp Mississauga Ont	Development of Area 5 Ont	1,054,324		797,637
Phase Electric Ltd Rothesay NB	Field electric centre NB	673,734		680,486
Phase Electric Ltd Rothesay NB	Field electric centre at Saint John Airport NB	434,193		361,198
Piggott Construction (1969) Ltd Saskatoon Sask	Expansion of aircraft parking apron Sask	582,339		512,900
Ramsay Construction Ltd Regina Sask	Construction of the groundside improvements at Regina Airport Sask	2,547,341	975,913	2,520,855*
Ramsay Construction Ltd Regina Sask	Reconstruction of taxiways M1 and M2 and construction of a new taxiway C and related work Sask	1,253,633	1,253,633	1,253,633(*f*)
Robert Mitchell Inc Ville St Laurent Que	Passenger loading bridge at Edmonton International Airport Alta	588,569		588,569*
Robert Mitchell Inc Ville St Laurent Que	Design supply and installation of aircraft passenger loading bridge and related work at Saskatoon Airport Sask	508,004	1,077	508,004*
Robert Mitchell Inc St Laurent Que	Supply and erect aircraft passenger loading bridge at Winnipeg International Airport Man	475,034		475,034
Ryles Ltd Ottawa Ont	Heating system at Ont	667,084		611,050(*f*)
S D Combustion St Leonard Que	Energy conservation—Central heating plant Que	538,700		538,700(*f*)
Security Fence Industries Winnipeg Man	Upgrade security fence at Winnipeg International Airport Man	880,071	76,790	76,790
Simon Lemaire Inc St Leonard Que	Centralizing of air compressors Que	289,300		
Standard Electric Markham Ont	Emergency power terminal 2 at Lester B Pearson International Airport Ont	402,566	116,980	402,168*
Standard General Construction Richmond BC	South side road development at Vancouver International Airport BC	464,849	138,577	464,849*(*f*)
Sun Construction Co Ltd Calgary Alta	ATB expansion at Regina Airport Sask	16,587,534	10,786,234	14,222,084*
The GCG Eng Partnership Edmonton Alta	Apron expansion—Phase 1—Edmonton International Airport Alta	700,630	96,144	96,144
The Ikoy Partnership Winnipeg Man	Expansion of ATB Phase II and III at Winnipeg International Airport Man	2,398,500	1,247,257	1,247,257
Thomas Fuller Construction Ltd Ottawa Ont	Airport ATB expansion project at Ottawa International Airport Ont	27,943,960	5,086,300	5,086,300
Trend Construction Ltd Edmonton Alta	Construct new firehall at Edmonton International Airport Alta	761,306	108,269	761,306*
Trottoirs & Chaînes Pilote Inc Ville Vanier Que	Expansion of vehicle parking and apron at Quebec Airport Que	1,713,100		1,713,100*
Volker Stevin Contracting Ltd Calgary Alta	Modification and expansion of access roads and oversize vehicle parking at Calgary International Airport Alta	347,889	310,130	347,889*
Volker Stevin Contracting Ltd Calgary Alta	Construct access road and expand employee/rental car park Calgary International Airport Alta	730,172	11,380	11,380
W Rourke Ltée Duberger Que	Expand Air Terminal, apron and parking lots Que	4,027,900	827,900	4,027,900*(*f*)
Webb and Trace Victoria BC	Grading and paving for ATB Victoria Airport BC	513,052	511,442	511,442
Westgate Mechanical Contractors Ltd Burnaby BC	Utilities building—Mechanical modifications at Vancouver International Airport BC	292,123	6,431	292,123*
Yvon Rivest Inc Montreal Que	Installation of kettle and electrical accessories Que	330,900		
XGD Limited Regina Sask	Equipment maintenance garage and related work Sask	689,444		689,444(*f*)

Construction and acquisition of land, buildings and works—*Concluded*

Name and location of contractor	Brief description and province of project	Amount of contract	1984-85 Expenditures	Expenditures to date
		$	$	$
SURFACE TRANSPORTATION PROGRAM $276,210				
VETERANS AFFAIRS $555,532				
VETERANS AFFAIRS PROGRAM $555,532				
Trane Canada Ltée Montreal Que**	Installation of air conditioning system Que	500,000	280,142	280,142

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* Amends reporting in previous year's Public Accounts.

** Awarded through Public Works.

*** Cost plus contract.

(✓) Contract completed.

(1) On September 17, 1984, the Canadian Forestry Service, previously under the Administration and Environmental Services Programs of the Department of Environment, was transferred to the Administration and Canadian Forestry Service Programs of the Department of Agriculture. Current year's expenditures related to the Canadian Forestry Service are therefore reported under both departments for the applicable period.

(2) Related to a project in excess of $250,000.

(3) Shared cost project, in addition to the amount reported, Public Works Canada has disbursed $140,000 on contract no 043184.

(4) Since the Construction Services Revolving Fund provides construction services on a cost recoverable basis to other programs, departments and agencies of the Government of Canada, detailed information for this statement is therefore reported by the entities that received such services.

Construction and acquisition of machinery and equipment

This statement provides an analysis of the current year's expenditure (standard object 09) by main category of machinery and equipment for the year ended March 31, 1985. A departmental summary of total current year's expenditure is provided in the Introduction of this volume (Table 3).

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
AGRICULTURE—				
Department—				
Administration Program*	38,908		225,048	2,553,978
Agri-Food Development Program	2,413,273		271,942	3,885,374
Agri-Food Regulation and Inspection Program	1,886,191		105,300	968,904
Race Track Supervision Revolving Fund	40,525			825
Canadian Forestry Service Program*	379,685		117,826	1,331,797
Canadian Grain Commission Program			40,917	221,026
Canadian Dairy Commission			53,930	134,995
Canadian Livestock Feed Board			23,831	7,522
	4,758,582		838,794	9,104,421
COMMUNICATIONS—				
Department—				
Communications and Culture Program	375,795		1,355,647	2,626,433
Government Telecommunications Agency Revolving Fund	9,200		276,504	105,293
Canadian Radio-television and Telecommunications Commission			23,973	149,749
National Film Board				836,566
National Library			13,622	180,228
National Museums of Canada	327,665		95,555	608,524
Public Archives	146,104		461,915	472,258
	858,764		2,227,216	4,979,051
CONSUMER AND CORPORATE AFFAIRS—				
Department	988,405		124,183	2,166,578
Restrictive Trade Practices Commission				
	988,405		124,183	2,166,578
ECONOMIC AND REGIONAL DEVELOPMENT			16,813	
EMPLOYMENT AND IMMIGRATION—				
Department—				
Departmental Administration Program	15,229		11,099	98,373
Canada Employment and Immigration Commission—				
Administration Program	181,021		336,516	7,709,642
Employment and Insurance Program	379,060		289,827	9,720,338
Immigration Program	178,898		271,389	179,064
Annuities Program				41,763
Immigration Appeal Board			271,713	
	754,208		1,180,544	17,749,180
ENERGY, MINES AND RESOURCES—				
Department—				
Administration Program	38,728		963,314	997,198
Energy Program	124,885		95,601	1,336,730
Minerals and Earth Sciences Program	691,524		1,494,870	13,260,792
Atomic Energy Control Board	29,846		14,934	87,841
National Energy Board			37,750	108,497
	884,983		2,606,469	15,791,058
ENVIRONMENT—				
Department—				
Administration Program*	11,603		244,765	914,940
Environmental Services Program*	1,941,390		1,136,848	8,293,986
Parks Canada Program	3,550,581		486,896	681,197
National Battlefields Commission				
	5,503,574		1,868,509	9,890,123

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Office machines and equipment (excluding electronic/ automated equipment)	Electric, heating, air conditioning and refrigeration equipment	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	351,013	71,166	56,681	747	29,286	3,326,827
13,345,214	694,457	1,022,732	97,775	708,260	7,525,980	29,965,007
1,373,471	317,822	7,502	64,789	127,805	202,211	5,053,995
						41,350
1,321,261	225,768	21,580	87,027	77,475	316,343	3,878,762
372,115	33,164	18,549	3,403	38,075	126,138	853,387
	2,117		5,602			196,644
	5,284					36,637
16,412,061	1,629,625	1,141,529	315,277	952,362	8,199,958	43,352,609
894,697	112,031	191,060	58,677	320,599	1,187,805	7,122,744
	5,023		1,412			397,432
	38,918		12,414			225,054
	7[illegible],547		112,147		2,146,290	3,167,550
	19,541		66,937		190,232	470,560
223,230	448,830	156,570	341,766	26,303	537,631	2,766,074
3,036	49,470	46,043	120,575	25,574	1,343,383	2,668,358
1,120,963	746,360	393,673	713,928	372,476	5,405,341	16,817,772
1,188,279	363,420		350,840			5,181,705
	647		5,493			6,140
1,188,279	364,067		356,333			5,187,845
	16,090					32,903
75	10,136		89,768			224,680
1,758	915,223		990,353	728		10,135,241
10,488	318,929		1,169,225	75		11,887,942
3,244	40,605		125,690			798,890
3,481			12,634			57,878
	25,871					297,584
19,046	1,310,764		2,387,670	803		23,402,215
	212,784		17,293	409	65,680	2,295,406
	179,026		94,061	1,630	(132,232)	1,699,701
12,345,974	1,049,216	711,079	108,151	425,592	4,707,969	34,795,167
31,574	43,581		4,513		9,164	221,453
	27,843		707		71,662	246,459
12,377,548	1,512,450	711,079	224,725	427,631	4,722,243	39,258,186
	154,287		99,109	306	16,707	1,441,717
12,355,365	779,020	466,647	152,071	350,027	775,209	26,250,563
733,648	323,318	979,870	162,870	732,031	2,094,364	9,744,775
	510	402	677	12,315		13,904
13,089,013	1,257,135	1,446,919	414,727	1,094,679	2,886,280	37,450,959

Construction and acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
EXTERNAL AFFAIRS—				
Department—				
Canadian Interests Abroad Program	2,185,184		4,326,257	2,046,926
Passport Office Revolving Fund				447,157
Grains and Oilseeds Program				
Canadian International Development Agency				1,156,757
International Joint Commission			14,702	
	2,185,184		4,340,959	3,650,840
FINANCE—				
Department—				
Financial and Economic Policies Program	16,081			2,649,822
Canadian Import Tribunal Program				26,309
Inspector General of Banks Program	11,315			1,295
Auditor General	16,218			822,957
Insurance				54,721
Tariff Board	31,020			
	74,634			3,555,104
FISHERIES AND OCEANS	43,488,522		1,918,092	4,777,797
GOVERNOR GENERAL	9,972		162,184	10,908
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Department—				
Administration Program	17,228		16,802	110,752
Indian and Inuit Affairs Program	1,878,704		245,745	506,613
Northern Affairs Program	206,996		165,398	291,960
Environmental Studies Revolving Fund				
	2,102,928		427,945	909,325
JUSTICE—				
Department—				
Administration of Justice Program	18,171			800,635
Canadian Human Rights Commission			226,916	
Commissioner for Federal Judicial Affairs			12,769	
Federal Court of Canada			183,980	
Law Reform Commission of Canada				
Offices of the Information and Privacy Commissioners of Canada				36,681
Supreme Court of Canada	24,269		253,878	33,510
Tax Court of Canada				
	42,440		677,543	870,826
LABOUR—				
Department				266,710
Canada Labour Relations Board				
Canadian Centre for Occupational Health and Safety			1,501,596	
			1,501,596	266,710

Specialized equipment(2)	Furniture and fixtures	Industrial machinery and equipment	Office machines and equipment (excluding electronic/ automated equipment)	Electric, heating, air conditioning and refrigeration equipment	Other machinery and equipment(3)	Total
$	$	$	$	$	$	$
1,596,067	11,899,080		2,010,481	4,079,407	376,076	28,519,478
	14,340		64,474			525,971
			6,218			6,218
	665,734		256,137			2,078,628
	2,656					17,358
1,596,067	12,581,810		2,337,310	4,079,407	376,076	31,147,653
301	614,627					3,280,831
						26,309
						12,610
	197,554		20,405		2,669	1,059,803
	19,459		1,495			75,675
	3,926		398			35,344
301	835,566		22,298		2,669	4,490,572
7,722,156	761,545	391,188	300,157	5,803,299	2,895,723	68,058,479
	12,010					195,074
396	55,380	21	77,165	6,158	6,595	290,497
485,144	588,376	20,578	361,592	264,608	258,858	4,610,218
111,541	52,414	19,831	156,950	142,987	406,811	1,554,888
				50		50
597,081	696,170	40,430	595,707	413,803	672,264	6,455,653
	245,579		323,901		64,473	1,452,759
	31,504				2,722	261,142
	1,773					14,542
	599,565				8,378	791,923
	13,748		39,960			53,708
	24,564					61,245
	21,618		33,459			366,734
	428,056		61,324		1,876	491,256
	1,366,407		458,644		77,449	3,493,309
	129,964		147,559	60,476		604,709
	34,499					34,499
	137,772					1,639,368
	302,235		147,559	60,476		2,278,576

Construction and acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
NATIONAL DEFENCE—				
Department—				
Defence Services Program	1,645,847,973	387,113,801	103,385,442	37,923,907
NATIONAL HEALTH AND WELFARE—				
Department—				
Departmental Administration Program	52,523		31,289	729,831
Health and Social Services Program			9,157	267,621
Medical Services Program	1,461,355		283,981	850,607
Health Protection Program	63,067		12,032	1,506,380
Income Security Program	18,257		40,806	711,465
Fitness and Amateur Sport Program			35,116	30,251
Medical Research Council			12,203	39,659
	1,595,202		424,584	4,135,814
NATIONAL REVENUE—				
Customs and Excise	680,750		153,968	5,370,140
Taxation	15,825		1,316,623	13,460,639
	696,575		1,470,591	18,830,779
PARLIAMENT—				
The Senate			4,341	
House of Commons	178,438		3,248,693	2,802,199
Library of Parliament			1,938	61,396
	178,438		3,254,972	2,863,595
PRIVY COUNCIL—				
Department—				
Privy Council Program	37,874		334,070	901,214
Canadian Intergovernmental Conference Secretariat			2,529	3,300
Chief Electoral Officer	13,305			15,025
Commissioner of Official Languages	12,690		1,200	144,260
Economic Council of Canada	11,567			89,409
Public Service Staff Relations Board			5,974	31,266
	75,436		343,773	1,184,474
PUBLIC WORKS—				
Department—				
Administration Program	30,764		39,002	279,233
Professional and Technical Services Program	40,401		37,095	378,138
Construction Services Revolving Fund	271,775		39,817	8,965
Accommodation Program	1,267,956		1,530,358	6,397,851
Marine Program	4,473,765		83	51,539
Transportation and Other Engineering Program	81,367		87,969	12,032
Land Management and Development Program				15,363
Municipal Grants Program				
	6,166,028		1,734,324	7,143,121
REGIONAL INDUSTRIAL EXPANSION—				
Department	209,043		176,466	1,846,009
Foreign Investment Review Agency			648	61,689
	209,043		177,114	1,907,698

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Office machines and equipment (excluding electronic/ automated equipment)	Electric, heating, air conditioning and refrigeration equipment	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
40,789,544	19,726,686	17,481,521	7,279,831	2,109,046	75,904,242	2,337,561,993
11,066	97,079		71,888	21	4,427	998,124
2,183	62,584		112,499	582	5,326	459,952
2,609,734	1,018,438	146,576	380,759	552,382	125,260	7,429,092
6,856,208	235,535	64,905	207,908	254,471	28,747	9,229,253
83,147	562,150		232,691	1,254	26,718	1,676,488
	16,524				50,137	132,028
	1,333		9,867			63,062
9,562,338	1,993,643	211,481	1,015,612	808,710	240,615	19,987,999
1,383,236	756,908	958	155,758	75,026	435,600	9,012,344
	1,972,889		47,938		64,641	16,878,555
1,383,236	2,729,797	958	203,696	75,026	500,241	25,890,899
	309,947		154,000			468,288
	1,292,202		305,791	41,310	5,312	7,873,945
	52,537		40,565			156,436
	1,654,686		500,356	41,310	5,312	8,498,669
	421,022		63,893			1,758,073
			995			6,824
	43,108		33,223			104,661
	37,240		22,866			218,256
	7,725		8,504			117,205
	21,118		6,990		2,041	67,389
	530,213		136,471		2,041	2,272,408
6,097	37,113		37,922		11,994	442,125
30,446	183,496		6,531		24,522	700,629
8,518,153	448,072	61,276	7,735	2,013,999	1,219,508	12,589,300
198,920	1,377,359	224,041	351,570	2,034,455	1,193,937	14,576,447
13,828	690	397,987		16,391	196,067	5,150,350
59,936	2,298	2,013	1,480	5,785	216,995	469,875
			2,295	112,246	7,945	137,849
			3,373			3,373
8,827,380	2,049,028	685,317	410,906	4,182,876	2,870,968	34,069,948
	367,364		125,293	6,247	109,290	2,839,712
	2,170		796	300	557	66,160
	369,534		126,089	6,547	109,847	2,905,872

Construction and acquisition of machinery and equipment—*Continued*

Department and agency	Transportation machinery and equipment(1)	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
SCIENCE AND TECHNOLOGY—				
Ministry of State	15,492		8,855	23,854
National Research Council of Canada—				
Scientific and Industrial Research Program	628,935		3,360,213	7,063,828
Scientific and Technical Information Program			13,172	77,465
Natural Sciences and Engineering Research Council	13,247		4,557	2,221,046
Science Council of Canada	13,003			3,795
	670,677		3,386,797	9,389,988
SECRETARY OF STATE—				
Department—				
Administration and Regional Operations Program			26,923	424,507
Official Languages Program				7,379
Education Support Program				429
Citizenship and Culture Program			87,621	107,853
Advisory Council on the Status of Women			5,219	
Public Service Commission	13,992		120,961	1,718,974
Staff Development and Training Revolving Fund			12,208	120,595
Social Sciences and Humanities Research Council			196,541	
Status of Women—Office of the Co-ordinator				
	13,992		449,473	2,379,737
SOCIAL DEVELOPMENT				14,503
SOLICITOR GENERAL—				
Department—				
Administration Program	13,255		1,163	617,348
Correctional Service	1,740,783		3,254,001	
National Parole Board			58,929	125,625
Royal Canadian Mounted Police—				
Law Enforcement Program	20,710,008		18,885,374	5,090,670
	22,464,046		22,199,467	5,833,643
SUPPLY AND SERVICES—				
Department—				
Services Program	13,414		1,840,507	5,792,204
Supply Program	128,783		587,113	1,595,250
Canadian Unity Information Office Program	300			
Statistics Canada			117,148	8,447,593
	142,497		2,544,768	15,835,047
TRANSPORT—				
Department—				
Departmental Administration Program	30,918		76,174	4,327,698
Marine Transportation Program	198,614,800		9,530,257	1,220,735
Air Transportation Program	108,631,519		64,931,817	4,841,045
Self-Supporting Airports and Associated Ground Services Revolving Fund	7,402,971		965,429	955,949
Surface Transportation Program	1,378,401		163,519	269,998
Canadian Aviation Safety Board	97,741			
Canadian Transport Commission			6,374	504,756
Office of the Grain Transportation Agency Administrator			200,296	
	316,156,350		75,873,866	12,120,181

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Office machines and equipment (excluding electronic/ automated equipment)	Electric, heating, air conditioning and refrigeration equipment	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	10,241		3,608			62,050
38,920,478	713,440	2,018,676	14,130	1,140,361	619,286	54,479,347
	34,971		7,998	6,821	22,707	163,134
	92,653				200	2,331,703
	4,557		1,009	5,990	3,600	31,954
38,920,478	855,862	2,018,676	26,745	1,153,172	645,793	57,068,188
	241,611		527,109			1,220,150
	83,199		388,229			478,807
	78,999		38,701			118,129
	187,647		138,467			521,588
	1,349					6,568
	132,569		32,840	12,487	44,845	2,076,668
	686,632		5,701	11,617	267,469	1,104,222
	3,161			2,895		202,597
			86,657			86,657
	1,415,167		1,217,704	26,999	312,314	5,815,386
	3,415				1,167	19,085
	191,581		14,065		217,420	1,054,832
	1,221,750	7,690,011	3,774,128		6,197,774	23,878,447
	56,811		39,154		141	280,660
4,524,952	2,327,247	127,523	849,728	76,785	2,046,435	54,638,722
4,524,952	3,797,389	7,817,534	4,677,075	76,785	8,461,770	79,852,661
	440,586		69,375		65,035	8,221,121
	21,632	2,752		1,697,973	1,140,836	5,174,339
	3,226		375		13,634	17,535
	225,846		254,389		344,976	9,389,952
	691,290	2,752	324,139	1,697,973	1,564,481	22,802,947
255,402	262,683		794,819		235,695	5,983,389
2,552,680	481,166	166,281	603,572	984,486	6,142,167	220,296,144
893,389	1,032,961		1,345,692		1,407,313	183,083,736
1,112,685	653,506		539,920		724,886	12,355,346
97,237	57,599		44,934		51,311	2,062,999
38,258	76,527		36,748		680,465	929,739
	118,481		55,607			685,218
	3,055		7,423			210,774
4,949,651	2,685,978	166,281	3,428,715	984,486	9,241,837	425,607,345

Construction and acquisition of machinery and equipment—*Concluded*

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons for defence	Communications equipment	Electronic/ automated equipment
	$	$	$	$
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service Program			577,222	60,158
Comptroller General—				
Management Practices and Controls Program	14,232		29,688	
	14,232		606,910	60,158
VETERANS AFFAIRS—				
Veterans Affairs Program	49,447		51,064	476,142
War Veterans Allowance Board Program				27,018
Pensions Program				41,337
Bureau of Pensions Advocates Program				3,990
	49,447		51,064	548,487
Total	2,055,932,132	387,113,801	233,793,992	193,893,053

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* On September 17, 1984, the Canadian Forestry Service, previously under the Administration and Environmental Services Programs of the Department of Environment, was transferred to the Administration and Canadian Forestry Service Programs of the Department of Agriculture. Current year's expenditures related to the Canadian Forestry Service are therefore reported under both departments for the applicable period.

(1) This category includes ships and boats, $673,365,740; aircraft, $1,197,947,447; military road motor vehicles, $85,651,096; non-military road motor vehicles, $96,761,205; and, miscellaneous vehicles, $2,206,644.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as X-ray and related equipment; conveying, elevating, and materiel-handling equipment; agricultural machinery and implements; cooking equipment; agricultural tractors; etc.

Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Office machines and equipment (excluding electronic/ automated equipment)	Electric, heating, air conditioning and refrigeration equipment	Other machinery and equipment[3]	Total
$	$	$	$	$	$	$
	5,938					643,318
						43,920
	5,938					687,238
148,466	769,360	58,553	337,346	236,340	361,543	2,488,261
	1,355		855			29,228
2,793	51,235		66,746			162,111
	11,660		2,500			18,150
151,259	833,610	58,553	407,447	236,340	361,543	2,697,750
163,231,353	62,734,470	32,567,891	28,029,121	24,604,206	125,460,174	3,307,360,193

SECTION 33

1984-85
PUBLIC ACCOUNTS

Payments of Damage Claims, Ex Gratia Payments, Federal Court Awards and Nugatory Payments

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Payments of damage claims	33.2
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Payments of damage claims

This statement provides, by department and program, details for all payments of damage claims of $1,000 or over. Payments of less than $1,000 are reported as one amount at the end of each program, together with the total number of such claims. A damage claim is a claim for damages for which the Crown was liable under the Crown Liability Act.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
AGRI-FOOD DEVELOPMENT PROGRAM	
Authority—Department of Justice	
Settlement of a claim for damages to a standing spring wheat crop and a baled hay crop caused by a cattle break-out of pasture—	
Wutzke L	1,800
Settlement as a result of an accident involving a Crown vehicle—	
Compagnie d'Assurance Belair	1,139
Authority—Departmental	
Settlement as a result of an accident involving a Crown vehicle—	
Davidson J C	1,131
Claims under $1,000 (17)	3,491
	7,561
AGRI-FOOD REGULATION AND INSPECTION PROGRAM	
Authority—Department of Justice	
Settlements as a result of accidents involving Crown vehicles—	
Co d'Assurance du Home Canadien	2,408
Co d'Assurance Fireman	1,097
Co d'Assurance Provinces-Unies	1,773
Claims under $1,000 (19)	6,516
	11,794
CANADIAN FORESTRY SERVICE PROGRAM	
Claims under $1,000 (6)	*2,331*
	21,686
COMMUNICATIONS	
Department	
COMMUNICATIONS AND CULTURE PROGRAM	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown vehicle—	
Co d'Assurance Canadienne Générale	*1,807*
National Film Board	
Authority—Department of Justice	
Settlement of a claim resulting from a grievance filed in connection with employment—	
Littleton J	15,000
Settlement of a claim for damages to property resulting from a vehicle accident—	
101430 Canada Inc	3,750
Claim under $1,000 (1)	158
	18,908
National Museums of Canada	
Authority—Department of Justice	
Settlements as a result of accidents involving Crown vehicles—	
Hydro-Quebec	1,340
Constitution Insuring Co	1,113
Settlement for damage to the Triumf Model incurred while the equipment was in transit—	
University of British Columbia	12,785
Settlement of a claim for a loss involving the Crown—	
Morin, Lemieux, Blais and Guimont, in trust	1,533
Claims under $1,000 (5)	752
	17,523
	38,238
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Department of Justice	
Settlements as a result of accidents involving Crown vehicles—	
Prudential Inssurance Co Ltd	1,611
Dutka E	250
Co-Operators	1,485
Greening R	1,392
Authority—TB 780720	
Settlement as a result of an accident involving a Crown vehicle—	
Insurance Corp of British Columbia	2,357
Claims under $1000 (19)	6,480
	13,575
EMPLOYMENT AND IMMIGRATION	
Canada Employment and Immigration Commission	
ADMINISTRATION PROGRAM	
Authority—TB 796346	
Interest in annuity contract number 98976—	
Prouse M E	1,801(1)
Claims under $1,000 (4)	1,850
	3,651
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Departmental	
Settlement for costs incurred by M Massicotte in preparing to perform services under contract for a project which was cancelled—	
Massicotte M	4,552
Claims under $1,000 (24)	1,852
	6,404
IMMIGRATION PROGRAM	
Authority—Departmental	
To reimburse a damage claim submitted by the British Columbia Workers Compensation Board for a car accident—	
Caviness J and Lockwood K	3,393
Claims under $1,000 (9)	1,364
	4,757
	14,812
ENERGY, MINES AND RESOURCES	
Department	
ADMINISTRATION PROGRAM	
Claims under $1,000 (2)	*732*
MINERALS AND EARTH SCIENCES PROGRAM	
Claims under $1,000 (5)	*1,553*
	2,285
ENVIRONMENT	
ADMINISTRATION PROGRAM	
Claims under $1,000 (6)	*2,153*
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown vehicle—	
Saskatchewan Government Insurance	1,343
Settlement of a property damage claim as a result of an accident involving a Crown vehicle—	
Mah D	1,054
Claims under $1,000 (16)	6,746
	9,143

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
PARKS CANADA PROGRAM	
Authority—Department of Justice	
Settlements as a result of accidents involving Crown vehicles—	
Armstrong's Dairy Ltd	2,205
Bidinger L	3,737
Bohn V	3,254
Bruder L	1,282
Commercial Union Insurance Co	2,481
Co-operators Insurance Co	1,488
Hesson Auto Body Ltd	7,705
Krawchuk M A	58,921
Payne M	2,633
Penney I	2,757
Royal Insurance Co	4,161
Safeco Insurance Co	3,354
Shoctor Hill Mousseau and Starkman	2,320
Zurich Insurance Co	7,633
Settlements as a result of a Human Rights decision—	
Kelly C	4,822
Claims under $1,000 (66)	23,132
	131,885
	143,181
EXTERNAL AFFAIRS	
Department	
Claim under $1,000 (1)	667
FISHERIES AND OCEANS	
Department	
Authority—Department of Justice	
Settlements as a result of accidents involving Crown vehicles—	
State Farm Insurance Co	1,020
Royal Insurance Co	1,047
Authority—Departmental	
Settlements as a result of accidents involving Crown vehicles—	
Aivazoff G	1,000
Aivazoff M	3,684
Anderson S	2,712
Bethune G	2,028
City Leaseway	6,165
Commercial Union Insurance Co and MacDonald Pontiac Buick	1,835
Cooperators	1,780
Cooperators and Robichaud B	1,130
Dawe W	5,209
Fordyce L	2,600
Govatsos S	1,860
Hypower Systems Ltd	1,259
Insurance Corp of British Columbia and Maple Solar Ltd	1,612
Insurance Corp of British Columbia and Cuba M	1,124
Insurance Corp of British Columbia	4,438
Insurance Corp of British Columbia	1,763
Insurance Corp of British Columbia	1,308
Insurance Corp of British Columbia	3,179
Insurance Corp of British Columbia and Kopp W L	3,869
Insurance Corp of British Columbia and Pierce 3 and B Autobody Kyme M	2,213
Lloyds of London	4,987
Mallet D	1,469
Manning A	1,230
Martin, Gordon, McKenna and Bowes in trust	7,000
Martin L	36,000
Phoenix Insurances	7,760
Canadian Provincial Insurance Co and Hawker A	1,010
Nova Scotia Power Corp	1,938
Shears F	1,258
Travelers du Canada	5,728
Tilden-Skeena Rent a Car	13,046
Settlement as a result of an accident involving a rented Crown vehicle—	
Budget Rent-A-Car	2,301
Settlement for damage to a vehicle during a period of seizure—	
Campbell J G	1,500
Settlement for prejudgement interest relating to loss of wages—	
Allison E	3,317
Harrison K, Houston D, Rutherford B, Tokes B	10,066
Settlement of Human Rights complaint—	
Cardell E	2,750
Settlement of a claim for damages to fishing equipment that had become entangled with Crown current meters—	
Doubleday M	5,895
Settlement as a result of damaged fish nets—	
Kumagai T	1,095
Settlement as a result of a dredging accident—	
Lloyd D	1,331
Marine casualty involving a departmental research vessel—	
Shelburne Marine	8,017
Claims under $1,000 (58)	23,582
	194,115
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—Departmental	
Compensation resulting from flooding of residence—	
Irish D	1,000(1)
Authority—Department of Justice	
Settlements as a result of accidents involving Crown vehicles—	
Nemy, Brown and Roy Barristers	16,852
Lamontagne D	5,411
Claims under $1,000 (7)	1,831
	25,094
NORTHERN AFFAIRS PROGRAM	
Authority—Departmental	
Settlement as a result of an accident involving a Crown vehicle—	
Canadian Indemnity Co	1,076
Settlement for damage to or loss of building material and chattle—	
Sveinsson D	111(1)
Telgen J	450(1)
Purchase of damaged cottage removed by a court order from a site which was not Crown land—	
Telgen J	4,200(1)
Claims under $1,000 (3)	1,522
	7,359
	32,453
NATIONAL DEFENCE	
DEFENCE SERVICES PROGRAM	
Authority—TB 694982	
Settlements of claims as a result of accidents involving departmental vehicles—	
Abbott E	1,119
Arrow Transportation Systems Inc	1,000
Beaton E D	2,887
Ben Vas Excavation Inc	1,000
Blais Y J	1,219
Bourdon W	4,545
Canadian Pacific Express and Transport	6,233
Canadian Surety Co	2,051
Caputo A	5,000
Carampelas P	1,300
City of Halifax	1,342
Connor's Drilling Ltd	2,131
Day D	1,390
Dube Y	1,455
Gilbert E A	1,313
Gordon S F	1,634
Gorman M B	2,715
Grenier Y	1,178
Harper W R	2,230
Henry G	2,642
Hertz Canada Ltd	1,148
Hunt W	1,203
Kenealty P J	1,567
Lamond G	1,249
Latimer C	3,142
Leonard A E	4,500

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
LeRoy R D	3,909
Love S	1,100
Marinoff G	1,662
Michel H	1,505
Minister of Finance of British Columbia	1,860
Moisan M	1,225
Murdock A A	5,192
Ontario Hydro	1,216
Parsons A	4,013
Patterson S L	1,323
Plouffe S P	1,129
Prefontaine K	1,000
Public Utilities Commission	2,035
Putters J S	1,096
Reid J M	2,494
Sherbeth K A	1,306
Smith, Bruce and Nina	5,000
Thomas-Garriott	1,332
Town of Oromocto	1,746
Treasurer of Ontario	4,340
Wong R	1,169
Settlement of a claim as a result of an incident involving a departmental vehicle—	
Adkins L C	1,500
Settlement of a claim as a result of an accident involving a departmental vehicle, causing injuries to a pedestrian. L Leclerc—	
Mattar, Menezer, Savage and Merner in trust	8,753
Settlement of a claim as a result of an accident involving a rented vehicle—	
Scott Ford Sales Ltd	4,813
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by—	
Lemelin E T	
Albion Insurance Co	1,886
Pergat V	
Allstate du Canada	2,349
H and G Roofing and Sheet Metal Ltd	
Baker, Newby and Co in trust	40,000
Steel S	
Broughton and Co in trust	19,050
Rasmussen M	
Canadian Home Assurance Co	3,815
Kent S M	
The Canadian Indemnity Co	1,047
Levesque J	
Canadian Provincial Insurance Co	1,306
Norasco Transit Ltd	
Chick St Martin Auto Body	1,501
Marvin Harold Starr	
Clerk of the Court Federal Court of Canada	7,000
Ben Vas Excavations Inc	
La Compagnie d'assurance Canadienne Generale	6,576
Chopp K	
Constitution Insurance Co of Canada	2,655
Connors D C	
The Co-operators	1,694
Jackson T	
The Co-operators	1,149
White C	
The Co-operators	2,753
Ellis Studios Ltd	
The General Accident Assurance Co of Canada	1,615
Minty M	
The General Accident Assurance Co of Canada	1,889
Bigeau J	
Gold Circle Insurance Co	2,167
Gemmell D J	
Gold Circle Insurance Co	1,120
Prescott K	
Gold Circle Insurance Co	1,436
Russell D	
Gold Circle Insurance Co	1,770
March Elevator Co Ltd	
Gore Mutual Insurance Co	2,053
Steele S	
Hamilton, Duncan and Co in trust	6,200
Baker A	
The Home Insurance Co	1,001
Mainhood C	
The Home Insurance Co	1,742
Timtim N	
The Home Insurance Co	2,483
Hildebrand S	
Honeywell, Wotherspoon in trust	8,000
Shute D	
Howell Fleming Bark Rishor White and Pakenham	1,000
Anderson B	
Insurance Corp of British Columbia	1,037
Arrow Transportation Systems Inc	
Insurance Corp of British Columbia	1,244
Baker B	
Insurance Corp of British Columbia	2,764
Blasutig M A	
Insurance Corp of British Columbia	2,100
Brandes W C	
Insurance Corp of British Columbia	2,413
Donnelly E	
Insurance Corp of British Columbia	1,700
Kierstead V and J	
Insurance Corp of British Columbia	6,458
Lay R	
Insurance Corp of British Columbia	8,239
Potvin R	
La Laurentienne Co d'Assurances Generales	1,106
Robertson E	
Liberty Mutual Insurance Co	1,106
Fleury R	
The Manitoba Public Insurance Corp	2,997
Gelinas P	
The Manitoba Public Insurance Corp	1,005
Gillis D	
The Manitoba Public Insurance Corp	3,115
O'Donnell N M	
The Manitoba Public Insurance Commission	1,943
Szczurko M	
The Manitoba Public Insurance Corp	3,056
Yusishen T	
The Manitoba Public Insurance Corp	1,413
Andrea G and J	
Metro General Insurance Corp	3,254
Kearsley J	
Metro General Insurance Corp Ltd	2,155
Stark M	
Murphy and Brown	1,610
Buckinham K	
Normal Insurance Co Ltd	4,931
Fies M A	
Ohio Casualty Co	1,754
Farrell T	
The Personal Insurance Co of Canada	1,292
McNamara W J	
Phoenix Contential Insurance Co	1,054
Cammert G and A	
Pilot Insurance Co	1,733
Calvaruso N	
Prudential Assurance Co Ltd	2,161
Roins Holdings Ltd	
Royal Insurance Co of Canada	1,808
Cade R	
Saskatchewan Government Insurance	1,155
Smith C	
Stephen and Holman in trust	6,000
Fowlie I G	
Stewart and Stewart	3,000
Accessoires Miniers JJC Ltée	
Travelers Canada	2,205
Dilorenzo A	
Travelers Canada	2,586
Pimental J	
Walsh, Micay and Co in trust	14,300
Vaillancourt A	
Wausau Insurance Co	2,414
Dean J	
The Wawanesa Mutual Insurance Co	1,368

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
Gardner S and L	
The Wawanesa Mutual Insurance Co	1,160
Wong R	
Western Collision Repairs Ltd	8,483
Booker G	
Zurich Insurance Co	2,250
Rochette P	
Zurich Insurance Co	1,334
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by and operated by—	
McNamee W	
McNamee C	
The Co-operators	4,113
O'Neil C	
James J	
Cousins, David B in trust	13,825
McNamee W	
McNamee C	
Lowe and Arsenault in trust	2,925
Sherwood L	
Sherwood E	
Phoenix Continental Management Ltd	2,346
Province of Ontario	
Constable Cleary L J	
Treasurer of Ontario	1,114
Osborne J	
Thomson T	
Willoughby, MacLeod in trust	5,800
Boyd A	
Anglo-Gibraltar Insurance Co	1,319
Blum D W	
Budget Rent-A-Car of Regina	5,620
Laverock S	
Ramsay and Smith	23,500
Blum D W	
Saskatchewan Government Insurance	10,764
Semper G	
Scottish and York Insurance Co Ltd	1,094
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by in which E Porter was a passenger—	
Ludlow C	
Schwartz/Goulding, Barristers and Solicitors in trust	20,603
Settlement of a claim for legal cost as a result of an accident involving a departmental vehicle and a vehicle owned by—	
Pahl E	
Jarvis, Gerbrandt, Cave in trust	2,812
Settlement of a claim as a result of an accident involving a departmental vehicle and a vehicle owned by V E Schewerman in which S Degroot was a passenger—	
Clerk of the Court, Federal Court of Canada	12,926
Settlement of a claim as a result of an accident involving a departmental vehicle and causing damage to Patty's Place restaurant—	
The Co-operators	7,404
Settlement of a claim for damages to personal effects—	
Cooper M L	2,077
Danis J P	1,338
Dauphinee R C	1,439
Doyle J R	1,189
Ferguson W D	1,477
Gauthier A	3,718
Goodey M W	1,149
Hodgins H W	1,633
Hubatsch H	3,000
Jesion A	1,003
Joyce L G	1,738
Laplante H J	1,246
Lennon B P	1,897
Marcoux J P P M	1,029
Maclean D	1,382
Moffitt P M	3,408
O'Reiley D W	2,412
Paquette R R	4,536
Pineau R M	1,066
Royer M	1,023
Rudderham R D	1,443
Samson D V	2,141
Scantland J M R	1,513
Silvester C K M	1,486
Smith M R	1,200
Spruce A N	1,057
Verrall R F	2,000
Settlement of a claim for damages to personal effects, re R Boswell—	
Allstate Insurance Co	3,189
Settlement of a claim for damage to property as a result of a military exercise—	
Bergeron E	2,600
Hugli Farms Ltd	4,304
Leis B	4,675
Lowe K E	1,000
Pelletier F E	1,080
Smith, Glaude, Kearney in trust	6,450
Theriault E J	6,800
Wacowich K	5,020
Yadlowski H	50,915
Settlements of claims as a result of overflight by a Canadian Forces aircraft—	
Bennett F	5,322
Gallant H	6,408
Guard C	1,500
Poitras J	30,000
Ross A	8,325
Settlements of claims as a result of power outage involving Canadian Forces helicopters—	
Clearwater Lobsters Ltd	88,815
Farmers Co-operative Dairy Ltd	23,994
Settlement of a claim arising from the death of C I Boynowski as a result of an incident where a live round of ammunition in scrap metal purchased by Alpha Metals exploded—	
D'Arcy and Deacon in trust	11,000
Settlement of a claim as a result of a crash of Canadian Forces aircraft—	
Blubber Bay Quarry	5,554
Settlement of a claim for injuries sustained by C Harmer as a result of an accident involving a departmental vehicle—	
Burke, Robertson, Chadwick and Ritchie in trust	20,000
Settlement of a claim for damage to hayfield due to military exercise—	
Carroll, Wilbert	1,850
Settlement of a claim for loss of outboard motor rented to this department—	
Dore Marine (1981) Ltd	2,098
Settlement of a claim as a result of an incident involving a vehicle owned by C MacDonald—	
Gold Circle Insurance Co	1,272
Settlement of a claim for legal costs and interest arising from a plastering contract by J Braun—	
Gunn and Associates in trust	1,178
Settlement of a claim for damage to property as a result of an accident—	
Jon-Enco Ltd Associates	2,375
Settlement of a claim for medical treatment to J Pimentel as a result of an accident involving a departmental vehicle—	
Manitoba Health Services Commission	8,674
Settlement of a claim by T Kehoe for injuries sustained in an accident involving a departmental vehicle—	
Macdonald, Affleck, Cooligan in trust	17,000
Settlement of a claim by Ormell Sand and Gravel due to damage to a rock crusher as a result of an explosion at Petawawa training area—	
Melville G	6,000
Settlement of a claim for damage caused to roads as a result of a military exercise—	
Municipal District of Wainwright	30,021
Settlement of a claim for loss of material as a result of a fire in Canadian Forces Base Petawawa—	
Ottawa Cablevision Ltd	2,244
Settlement of a claim resulting from a fire caused by negligent use of inflammable materials—	
Parks Canada	10,988

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Settlement of a claim for damage to rented vehicle—		
R and S Leasing Ltd		2,245
Settlement of a claim by D Smith for injuries sustained in an accident involving a departmental vehicle—		
Smith, Neil J in trust		2,800
Settlement of a claim as a result of an incident causing injuries to a bull—		
Toronchuk M		1,859
Settlement of a claim for damage to runway of Oyen Municipal Airport by Canadian Forces aircraft—		
Town of Oyen		28,600
Settlement of a claim arising from an incident causing damage to tires—		
Urlacher Construction Co		2,373
Authority—PC 1970-10/907		
Settlements of claims as a result of accidents involving departmental helicopters—		
City of Halifax		
Underwriters Adjustment Bureau Ltd		2,526
IGA Food Store		
Underwriters Adjustment Bureau Ltd		1,844
Kostek T		
Underwriters Adjustment Bureau Ltd		3,165
MacDonald R		
Underwriters Adjustment Bureau Ltd		1,477
Moe's Catering Service		
Underwriters Adjustment Bureau Ltd		1,863
No Frills Food Store		
Underwriters Adjustment Bureau Ltd		1,443
Red Barn Produce Co		
Underwriters Adjustment Bureau Ltd		4,169
Smith B		
Underwriters Adjustment Bureau Ltd		1,891
Toulany L		
Underwriters Adjustment Bureau Ltd		2,098
Settlement re R C Warren as a result of an accident involving a departmental vehicle—		
Underwriters Adjustment Bureau Ltd		1,889
Settlement re Anderson and Al as a result of an incident involving Canadian Forces parachutes—		
Underwriters Adjustment Bureau Ltd		8,030
Settlement re R B Traenenberg as a result of damage to personal property while in transit—		
Underwriters Adjustment Bureau Ltd		1,332
Reimbursement of Canada's share of 75 per cent with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to—		
Government of Germany 3,600 claims for $1,183,758; Government of France 2 claims for $811; Government of Belgium 2 claims for $3,451		1,188,020
Claims settled by United Nations headquarters in Cyprus on behalf of the Department of National Defence		170,482
Claims under $1,000 (1,549)		309,398
		2,625,791
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Authority—Department of Justice		
Settlement for civil litigation against two employees charged with liability for misrepresentation of information during the performance of their duties—		
Martin, Lenardon, Scrimshaw in trust		2,500
Settlement as a result of an accident involving a Crown vehicle—		
Fireman's Fund Insurance Co of Canada	$ 1,414	
Orr Pontiac Buick Ltd	250	
		1,664
		4,164

Particulars and payee		Amount
		$
MEDICAL SERVICES PROGRAM		
Authority—Department of Justice		
Settlements as a result of accidents involving Crown vehicles—		
Alberta Motors Association Insurance Co		1,693
Grant Transport Limited		5,055
Greenwood Trucking		17,143
Manitoba Public Insurance Corp		1,075
Wausau Insurance Co		26,106
Claims under $1,000 (25)		7,360
		58,432
HEALTH PROTECTION PROGRAM		
Authority—Department of Justice		
Settlements of claims resulting from motor vehicle accidents involving Crown vehicles—		
Fireman's Fund Insurance Co of Canada	$ 2,196	
Magee W	467	
		2,663
Insurance Corp of British Columbia	$ 927	
Pennock E A	364	
		1,291
Kincaid, Epstein, Logie in trust		17,226
The Bank of Nova Scotia		1,200
Claims under $1,000 (2)		1,393
		23,773
		86,369
NATIONAL REVENUE		
Customs and Excise		
Authority—Department of Justice		
Settlement as a result of lost income due to late appointment to a position from an eligibility list—		
Marcil G		1,400
Authority—Departmental		
Settlement as a result of damages sustained to a 1980 Audi automobile involved in an accident with a departmental vehicle—		
Assurex International Corp		1,630
Settlement as a result of replacement of a car radio and two speakers stolen from a BMW automobile while it was being held in Customs custody—		
Campanella C		1,939
Settlement as a result of loss of a package of gold earrings while in Customs custody—		
Hayes, Stuart and Co Limited		8,126
Settlement as a result of damages sustained to a Pontiac Firebird involved in an accident with a departmental vehicle—		
Roger Viau and sons		2,725
Claims under $1,000 (68)		7,853
		23,673
PUBLIC WORKS		
Department		
ADMINISTRATION PROGRAM		
Authority—Departmental		
Settlements as a result of car accidents—		
Insurance Corp of British Columbia		1,383
MacLeod, Thorson in trust for D and L Middler		2,168
Claims under $1,000 (3)		1,085
		4,636
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM		
Authority—Department of Justice		
Settlement of a claim for damages to private property as a result of a motor vehicle accident re Parsons E—		
Smith, Gawlinski, Parkatti and Olthuis		2,780
Claims under $1,000 (10)		1,518
		4,298

Payments of damage claims—*Continued*

Particulars and payee	Amount
	$
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown dredge—	
Greater Vancouver District	3,914
Settlement for severe personal injuries—	
MacIsaac Clark and Co in trust	3,000
Settlement of claim as a result of a motor vehicle accident—	
Tilden Rent a Car	1,389
Claims under $1,000 (5)	1,214
	9,517
ACCOMMODATION PROGRAM	
Authority—Departmental	
Settlement of claims as a result of accidents involving Crown vehicles—	
Cloutier Y	1,276
Co-operative General Insurance	1,600
Kent General Insurance Agency	1,017
Settlement as a result of holes in various walls and ceiling in the Heritage Building—	
City of Saint John	5,000
Settlement of a claim as a result of a collision between a departmental van and a bicycle resulting in injury to claimant—	
Ebbs and Guay in trust	8,336
Settlement of two claims as a result of a "freeze-up" at Brunswick Building due to a window being left open in freezing weather—	
Andrew Hamilton Adjustors Ltd in trust	1,881
Cyrand Investments Ltd	1,566
Settlement of a claim for damages to a hydro pole caused by a departmental vehicle—	
Ottawa Hydro	1,636
Settlement of a claim as a result of a sewer backup in basement—	
Hurley K	1,242
Authority—Department of Justice	
Settlement as a result of a car accident—	
Daigneault-Poirier L	3,645
Claims under $1,000 (63)	16,637
	43,836
MARINE PROGRAM	
Authority—Department of Justice	
Settlement of a claim as a result of an accident involving a Crown vehicle and a third party vehicle. The third party vehicle sustained personal injury—	
Pitch H D in trust	6,675
Claims under $1,000 (5)	577
	7,252
TRANSPORTATION AND OTHER ENGINEERING PROGRAM	
Claim under $1,000 (1)	*278*
	69,817
REGIONAL INDUSTRIAL EXPANSION	
Department	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown vehicle and a private vehicle in Montreal, Quebec—	
Perron-Ferland J	3,496
SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown vehicle—	
Bytek Automobiles Inc	1,468
Claims under $1,000 (5)	1,272
	2,740

Particulars and payee	Amount
	$
SECRETARY OF STATE	
Department	
CITIZENSHIP AND CULTURE PROGRAM	
Claim under $1,000 (1)	*595*
Public Service Commission	
Authority—Award T-1019-83	
Settlement of a decision of an appeal board established pursuant to the provisions of Section 5(d) of the Public Service Employment Act with respect to an appeal under Section 21—	
Soloway, Wright, Houston, Greenberg, O'Grady, Morin in trust	1,805[2]
Claims under $1,000 (4)	563
	2,368
	2,963
SOLICITOR GENERAL	
Correctional Service	
Authority—Department of Justice	
Compensation for damages incurred in motor vehicle accidents—	
Archer D	1,000
Allstate Insurance Co of Canada	1,073
Co Assurance Canadienne Provinciale	1,323
La Co D'Assurances Provinces-Unies	3,873
Federation Insurance Co	2,900
McCloy J in trust	2,600
Ouellet M	1,806
Rex G	1,141
Royal Insurance Co	1,392
Wedge D	1,588
Settlement with respect to complaints presented to the Canadian Human Rights Commission alleging discrimination in employment based on sex by Correctional Service—	
Belzile L	17,620
Bernier C	14,274
Danel M	8,980
Levine A	3,908
Compensation to B Kaye for a permanent disability resulting from an accident while he was an inmate of Saskatchewan Farm Annex—	
Harradence and Longworth in trust	65,000
Out of court settlement. Inmate was in a restricted area and a guard fired at him without first firing a warning shot in the air—	
Tourigny F in trust	8,428
Compensation for the illegal confinement of D Lunn at Springhill Institution—	
MacNeil W P C in trust	2,909
Compensation for injuries sustained in a work related accident at Leclerc Institution—	
Blanchette G	1,923
Compensation to G C Beatty for illegal confinement—	
Kopyto H	2,500
Compensation for searching of inmate's son without first obtaining his consent at Joyceville Institution—	
O'Connor J in trust	2,800
Claims under $1,000 (225)	39,471
Ex gratia payments under $100 (40)	2,347[3]
Federal Court award (1)	389[4]
	189,245
National Parole Board	
Authority—PC 1984-10/2016	
Settlement of a claim for interest resulting from the late payment of an account for court transcript services—	
Silk R L	*194*[1]
Royal Canadian Mounted Police	
LAW ENFORCEMENT PROGRAM	
Authority—TB 780720	
Settlements for damages resulting from car accidents—	
Allstate du Canada	1,531
Andrekson B in trust	1,550
Archibald and Edwards	3,175
Arsenault P J in trust	2,300
Assurance Royal Cie d'assurances	3,460

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Sheila B	$ 946	
Dennis Towing	39	
Budget Rent-A-Car Nanaimo	300	
		1,285
Sandra B		5,000
Baker, Newby and Company		1,249
Boyd and Company in trust		7,400
Brighouse Auto Body Ltd		1,828
Buchwald Asper and Henteleff	$ 1,250	
Buchwald Asper and Henteleff	1,750	
		3,000
Burgess and Gurevitch		21,748
Carey J H		1,800
Chaulker Green and Rowe in trust	$ 1,632	
Chaulker Green and Rowe in trust	7,343	
		8,975
Citadel General Assurance Co	$ 1,850	
Kunz T	250	
		2,100
City of Dartmouth Police Department		1,302
Coen Enterprises Inc		2,395
Cie d'assurances Provinces-Unies	$ 2,400	
Jean Marc Nadeau Ltee	100	
		2,500
Cie d'assurances Nationale Employers		3,352
Co-Operators		1,628
Co-Operators	$ 967	
Reyda W J	250	
		1,217
Co-Operators		1,604
Co-Operators General Insurance Co	$ 1,573	
Searls R N	250	
		1,823
Corporation City of Ottawa		2,774
Crowe, Duhamel, Manning in trust		1,893
George Coutee and C in trust		2,000
Cust A J		1,376
Dahlberg L		3,000
Davis and Co in trust		3,600
Demeulenaire D		3,017
Discount Car and Truck Rentals		1,003
Dodds S		2,000
Dominion of Canada General Insurance Co		2,273
Dyer G D		1,350
Gordon Dykstra, Barrister and Sollicitor in trust		2,150
Economical Mutual Insurance Co	$ 1,239	
Hibbert N	100	
		1,339
Filion M C		23,000
Firemans' Fund Insurance Co		1,536
Firemans' Fund Insurance Co		9,557
Firemans' Fund Insurance Co	$ 4,520	
Kent N W	3,030	
Firemans' Fund Insurance Co	698	
		8,248
Firemans' Fund Insurance Co	$ 2,077	
Weeks S	100	
		2,177
Flores R	$ 600	
Flores L	960	
Insurance Corp of British Columbia	750	
		2,310
Foster J		4,701
Fulton R M		14,183
Galpin Motors Ltd		1,698
General Accident Assurance Co		1,821
Gerrard A		1,500
Gill, Bruce, William		4,250
Groupe Commerce Co Assurance		1,309
Heath, Shabbits, Giovando		1,000
Hiebert, Victor, Isaac		1,000
Hirtle F RC		1,234
Holtom D R		1,122
Hubschman and Rotolo-Subrogees of all America Ins Co		3,822
Hunter, Jebson, Clarke in trust		57,628
Hunter, Jebson, Clarke in trust	$ 481	
	3,750	
		4,231
Imperial Collision Repairs Ltd		1,630
Insurance Corp of British Columbia		1,038
Insurance Corp of British Columbia		1,077
Insurance Corp of British Columbia		1,195
Insurance Corp of British Columbia		1,611
Insurance Corp of British Columbia		1,859
Insurance Corp of British Columbia		1,927
Insurance Corp of British Columbia		2,911
Insurance Corp of British Columbia		3,315
Insurance Corp of British Columbia		3,615
Insurance Corp of British Columbia		3,690
Insurance Corp of British Columbia		4,322
Insurance Corp of British Columbia	$ 1,556	
Bourne J D	100	
		1,656
Insurance Corp of British Columbia	$ 1,018	
Tirath S G	300	
		1,318
Insurance Corp of British Columbia	$ 1,236	
Gracan A	300	
		1,536
Insurance Corp of British Columbia	$ 931	
Hilland M	100	
		1,031
Insurance Corp of British Columbia	$ 3,487	
Jeffrey M E	300	
		3,787
Insurance Corp of British Columbia	$ 2,287	
Jorde Management Ltd	500	
		2,787
Insurance Corp of British Columbia	$ 1,678	
Le Phat Hung	100	
		1,778
Insurance Corp of British Columbia	$ 2,862	
Makonin H	300	
		3,162
Insurance Corp of British Columbia	$ 2,065	
Mann M	100	
		2,165
Insurance Corp of British Columbia	$ 1,738	
Rent-A-Wreck	68	
		1,806
Insurance Corp of British Columbia	$ 2,040	
Saltzman M C	100	
		2,140
Insurance Corp of British Columbia	$ 974	
Sorley M	742	
		1,716
Insurance Corp of British Columbia	$ 2,536	
Sunshine Cabs Ltd	240	
		2,776
Insurance Corp of British Columbia	$ 1,700	
Williams K	100	
		1,800
Insurance Corp of British Columbia	$ 1,618	
Kear S	200	
		1,818
Jennings A		1,500
Kennedy C		9,284
Ken's Auto Body of Kelowna (1976) Ltd and Black T		1,315
Ladner D in trust	$ 5,648	
Ladner D in trust	296	
		5,944
Ladner D in trust		2,500
Leclair E		2,500
Lyons and Brimacombe		2,500
MacDonald, Smith and Co in trust	$ 19,026	
Stewart, Ward, Reagh, Perry and Butler in trust	1,535	
		20,561
MacIsaac Clark and Co in trust		2,500
Mair, Janowsky, Blair in trust		14,790
McAuley, Burns, Platana and Mazurski in trust		5,200
McQuarrie H in trust		2,000
Manitoba Hydro		1,281
Manitoba Public Insurance Corp		4,075
Manitoba Public Insurance Corp		1,226
Manitoba Public Insurance Corp		1,307
Manitoba Public Insurance Corp	$ 6,802	
Manitoba Health Services Commission	314	
		7,116

Payments of damage claims—*Continued*

Particulars and payee		Amount
		$
Manitoba Public Insurance Corp	$ 998	
Sukich J	200	
		1,198
Milne, Corbould and Todd in trust	$ 6,402	
Minister of Finance of British Columbia	304	
		6,706
Minister of Finance		8,564
Minister of Finance of British Columbia		6,889
Montague T	$ 342	
Metro General Insurance Corp Ltd	5,066	
		5,408
Odishan and Odishan in trust		2,627
Owen, Cowling and Co in trust		5,800
Pattison J Lease		10,003
Noble R T		1,210
Novak P W		1,124
Palmer, O'Connel, Leger and Guerette		13,369
Peace Hills General Insurance Co	$ 1,829	
Holthe R	250	
		2,079
Prudential Assurance Co Ltd	$ 1,027	
Fenrich D E	100	
		1,127
Regional Municipality of Halton		2,396
Rent-Rite Truck Rentals Ltd		14,074
Ricks C		1,346
Rodnunsky and Marchant		33,000
Saskatchewan Government Insurance		3,792
Saskatchewan Government Insurance		7,347
Saskatchewan Government Insurance		7,508
Saskatchewan Government Insurance	$ 1,141	
Dinsmore Dodge-Chrysler Ltd	500	
		1,641
Saskatchewan Government Insurance		1,000
Saskatchewan Power Corp		1,179
Saunders, Fabris and Murphy in trust		2,137
Schwartzwald M H		2,500
Shoctor, Hill, Morisseau and Stackman		2,000
Short D		1,084
Skyline Cabs (1982) Ltd		1,821
Soucy Donna Noraine		1,528
Sovereign General Insurance Co	$ 4,343	
Merlo B	250	
		4,593
Squires Garage Ltd		1,500
Stander F		1,094
State Farm Insurance Co		1,055
State Farm Mutual Automobile Co	$ 4,450	
Fleischauer R	250	
		4,700
St Paul Fire and Marine Insurance		1,488
Szewczyk and Sundstrom, Barristers and Solicitors		1,745
Thome and Hoy in trust		1,200
Toronto Transit Commission	$ 1,345	
Toronto Transit Commission	877	
		2,222
Taylor Ford Sales Ltd		1,453
Turner A A		2,675
United Insurance Co	$ 7,925	
J L O'Connor Transport Limited	250	
		8,175
Woodruff and Donaldson in trust		23,855
Woodruff and Donaldson in trust		6,000
Workers' Compensation Board of British Columbia		30,000
Workmens' Compensation Board of British Columbia		3,314
Worthington, Simm and Co in trust		3,500
Zerbib N	$ 1,077	
Zerbib N	398	
		1,475
Payment of legal fees as a result of a third party claim for damages—		
Shoctor, Hill, Mousseau and Starkman		1,914
Settlement for damages to real property—		
Saskatchewan Housing Corp	$ 5,694	
James and Taylor	3,817	
Prothonotary, Liverpool	1,000	
		10,511
Criminal charges against member of the Force—		
Chamard A		23,000

Particulars and payee	Amount
	$
Settlements for civil litigations (assault, arrest) at recommendation of department of Justice—	
Morrison and Hornung	2,500
Prothonotary, Halifax	1,500
Authority—TB 737533	
Settle claims for special and general damages as a result of a collision—	
Richard, Vertes, Peterson and Schuler in trust	47,600
Authority—TB 796957	
To settle a claim for special and general damages including medical and legal cost—	
Vickers and Palmer in trust	90,000
Compensation for loss of personal property—	
Ronaldo A	1,380
MacDonald G M	1,227
Mat-Bomar Contracting Ltd	2,331
Sells B D	240
Shumiatcher-Fox	3,500
Taylor and Fominoff in trust	2,727
Tucker H	1,290
Claims under $1,000 (485)	149,045
	990,655
	1,180,094

SUPPLY AND SERVICES

Department

SUPPLY PROGRAM—SUPPLY REVOLVING FUND

Authority—Department of Justice

Settlement as a result of an accident involving a Crown vehicle—	
Pharels L	*1,271*

Statistics Canada

Authority—Department of Justice

Payment as a result of an accident involving a Crown vehicle—	
Thomas Auto Body Ltd	*1,729*
	3,000

TRANSPORT

Department

DEPARTMENTAL ADMINISTRATION PROGRAM

Claim under $1,000 (1)	*26*

MARINE TRANSPORTATION PROGRAM

Authority—Department of Justice

Damage to boat—	
Burry P	2,300
Motor vehicle accidents—	
General Accident Assurance Co	2,968
Murley V	1,284
Wawanessa Mutual Insurance Co	4,081
Commercial Union Insurance Co	3,742
Travellers du Canada Cie d'Assurance	1,800
Swinton and Co in trust	1,040
Settlement for collision damage re Marielle T and Prince E E—	
Sarto Theriault et le Ministre de l'Agriculture, Pêcheries et Alimentation du Québec	45,000
Settlement for loss of personal effects—	
Sidey J D	1,231
Damage to Niagara on the Lake—	
Marine Basin Ltd	2,000
Settlement of damage claim re M Nomad—	
Ferguson's Lobster Pound Ltd	2,186
Settlement for fire damage—	
Ville de Moisie	3,000
Settlement for damage to the Fort Ramesay—	
Marler and Assurance in trust	50,000
Personal injuries from auto accident—	
Carr W and H	39,832
Settlement Davis Brothers vs the Queen—	
Parsons, Learmouth, Dunne and O'Hara in trust	50,000

Payments of damage claims—*Concluded*

Particulars and payee	Amount
	$
Authority—TB 792295	
Settlement of contract claim—	
Leigh Instruments Limited	292,800
Authority—TB 795891	
Settlement for Gros Cacouna wharf—	
Construction Queng Inc/Quebec Eng Ltd	405,000
Authority—PC 1974-4/1946	
Settlement regarding the ruptured watermain—	
Municipality of Port Stanley	38,376(1)
Settlement for loss of furniture—	
Russell J	1,380
Authority—PC 1985-1/882	
Settlement for indemnification of shore property owners in connection with the disposal of dredge material at Baie-Jolie—	
Ministère de l'Environnement du Québec	335,000(1)
Claims under $1,000 (58)	19,251
	1,302,271
AIR TRANSPORTATION PROGRAM	
Authority—TB 796665	
Settlement proposal relating to the crash of a Beach B55 Aircraft into a radio-television transmitting tower—	
Borden and Elliot in trust	27,434
Fleming, Smoke and Burgess in trust	80,250
Larry Gilbertson and Associates in trust	446,501
Walter, Poole and Mulligan in trust	63,000
Authority—TB 796396	
Settlement for frozen food spoiling—	
Clifford A	1,207
Foster R	1,393
Lloyd D	1,498
Authority—Department of Justice	
Settlement as a result of damage to La Ronge Aviation aircraft—	
Canadian Indemnity Co	3,750
Settlement as a result of cables severed—	
Manitoba Telephone System	8,944
Settlement as a result of accident at Prince George Airport—	
Bailey J M	8,346
Settlements as a result of accidents involving Crown vehicles—	
Manitoba Public Insurance Corp	1,378
Wright W	1,089
Verts R	3,274
Yellowknife Motors Inc	1,106
Gignac, Sutts in trust	24,500
General Accident Insurance Co of Canada	1,764
Scottish and York Insurance Co	3,716
Assurance Guardian	1,882
Claims under $1,000 (50)	14,794
	695,826
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND	
Authority—Department of Justice	
Motor vehicle accident—	
Atlantic Insurance Co	5,641
Elmon, Kim and Hannem	8,057
Kincaid, Epstein, Logie in trust	4,358
Claims for vehicles damaged by paint—	
Resnick I	1,192
Manitoba Public Insurance Corp	3,594
Settlement as a result of an accident on a ramp at Thunder Bay Airport—	
Moore V	11,500
Settlement as a result of damage to a Cesna C-GKJT—	
Straith and Co in trust	3,500
Settlements as a result of accidents involving Crown vehicles—	
Air Canada	1,924
Beard, Winter, Gordon in trust	1,064
Settlement as a result of an accident on terminal parking escalator—	
Fedak and Fedak in trust	3,500
Settlement as a result of an accident involving a Crown snowblower—	
Air Canada	9,100
Settlement as a result of a fire on the baggage belt system—	
American Airlines	11,982
Settlement as a result of a collision involving a Crown tractor—	
Borden and Elliott in trust	24,997
Authority—TB 792900	
Settlement as a result of property damage due to vehicle accident—	
Air Canada	143,632
Authority—TB 793397	
Settlement as a result of an accident involving electrically operated door—	
Paroian, Courney, Cohen, Housten in trust	55,548
Claims under $1,000(121)	25,542
	315,131
	2,313,254
VETERANS AFFAIRS	
VETERANS AFFAIRS PROGRAM	
Authority—Department of Justice	
Settlement as a result of an accident involving a Crown vehicle—	
The Co-operators Group Ltd	2,870
Claims under $1,000 (6)	1,737
	4,607
Grand total	6,776,816

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(1) Details are also provided under "Ex gratia payments".

(2) Details are also provided under "Federal Court awards".

(3) Details are provided under "Ex gratia payments".

(4) Details are provided under "Federal Court awards".

Ex gratia payments

This statement provides, by department and program, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a payment for which no liability is recognized, whether or not any value or service has been received, and that is made as an act of benevolence in the public interest.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
ADMINISTRATION PROGRAM	
Authority—Departmental	
Compensation for loss of coat and keys while working for the department—	
Gautier M	207
Compensation for loss of radio taken from office after working hours—	
McKinnon B A	226
	433
AGRI-FOOD DEVELOPMENT PROGRAM	
Authority—TB 1985-1/1941	
Compensation for misinterpretation of agreement between two parties—	
Fédération des Producteurs de Pomme de Terre du Québec	35,000
Prince Edward Island Potato Marketing Board	30,000
Authority—Departmental	
Compensation for personal damage as a result of being accidentally sprayed when a valve on a container of liquid manure opened—	
Dionne G	144
Payments under $100 (2)	66
	65,210
AGRI-FOOD REGULATION AND INSPECTION PROGRAM	
Authority—TB 792937	
Compensation for undue hardship from the loss of furniture and effects during relocation from Winnipeg to Edmonton—	
Stagryn R	20,000
Authority—Departmental	
Compensation for damages to personal property resulting from an accident where no individual was liable—	
Snider P	119
Payments under $100 (2)	77
	20,196
CANADIAN FORESTRY SERVICE PROGRAM	
Authority—Departmental	
Compensation for glasses damaged while on duty—	
Bouillon F	250
Compensation for personal effects damaged in flooding of house—	
Evert F	500
	750
Canadian Dairy Commission	
Authority—PC 1984-1-1369	
Legal costs in connection with a Commission of Inquiry into certain allegations concerning Commercial Practices of the Canadian Dairy Commission—	
Ault Foods	*2,000*
	88,589
COMMUNICATIONS	
Department	
COMMUNICATIONS AND CULTURE PROGRAM	
Authority—PC 1984-4/1188	
Settlement of a contractual dispute arising from the installation and load testing of cranes performed during the construction of an extension to the David Florida Laboratory—	
Secord Manufacturing Ltd	2,500
Authority—Departmental	
Payment for a pair of eyeglasses lost while on duty—	
Robillard M	115
	2,615
National Museums of Canada	
Authority—Departmental	
Payment for replacement of a bicycle damaged by a Crown vehicle—	
Quincaillerie Batiscan Enr	*175*
Public Archives	
Authority—Departmental	
Compensation for accidental breakage of eyeglasses—	
Christian H F	*134*
	2,924
CONSUMER AND CORPORATE AFFAIRS	
Department	
Authority—Department of Justice	
Compensation for unnecessary expenses incurred through misinterpretation of the Textiles Labelling Act—	
Clear View Blinds	1,000
Authority—PC 1974-4/1946	
Compensation for loss of eyeglasses—	
Code J	146
Payments under $100 (4)	252
	1,398
EMPLOYMENT AND IMMIGRATION	
Canada Employment and Immigration Commission	
ADMINISTRATION PROGRAM	
Authority—TB 796346	
Interest in annuity contract number 98976—	
Prouse M E	*1,801*(1)
EMPLOYMENT AND INSURANCE PROGRAM	
Authority—Departmental	
Reimbursement of the deductible portion of a claim made under the insurance policy held by E Parisien for the loss of his suitcase while on duty status—	
Charles Jacques CIO Ltee	200
Reimbursement for damage to employer's car while on government business—	
Bunch D E	106
Authority—TB 793216	
To replace a stolen petty cash—	
Cappozzi C	102
Authority—TB 793631	
To reimburse the Central Working Capital Advance Account—	
Gauthier J	100
Payments under $100 (15)	368
	876
IMMIGRATION PROGRAM	
Authority—TB 794344	
To reimburse the Transportation Assistance Loans Account—	
Binh T	100
Payments under $100 (3)	116
	216
	2,893

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
ENERGY, MINES AND RESOURCES	
Department	
ENERGY PROGRAM	
Authority—TB 794983, PC 1984-8/2816	
Interest costs based upon the chartered banks rate on prime business loans in connection with the exemption and refund of export charges imposed under Section 7 of the Energy Administration Act—	
Ultramar Canada Inc	*75,000*
MINERALS AND EARTH SCIENCES PROGRAM	
Payments under $100 (3)	*165*
	75,165
ENVIRONMENT	
ADMINISTRATION PROGRAM	
Payment under $100 (1)	*37*
ENVIRONMENTAL SERVICES PROGRAM	
Authority—Departmental	
Compensation for loss of personnel possessions while on travel status—	
Jeffrey D	*997*
PARKS CANADA PROGRAM	
Payment under $100 (1)	*93*
	1,127
EXTERNAL AFFAIRS	
Canadian International Development Agency	
Authority—Departmental	
Compensation for damaged camera when on official business in Indonesia—	
Drake D	179
Payments under $100 (2)	122
	301
FINANCE	
Department	
FINANCIAL AND ECONOMIC POLICIES PROGRAM	
Authority—TB 795216	
Compensation for personal disruption and loss of financial expectations resulting from early cancellation of assignment as Canadian Director of the Inter-American Development Bank in Washington, DC—	
Hodder H J	75,000
FISHERIES AND OCEANS	
Department	
Authority—TB 797254	
Compensation for loss of personal money while in travel status—	
O'Reilly C	500
Authority—Departmental	
Compensation for loss of personal articles as a result of a fire on board the Brelene—	
Babin A L	207
Compensation for loss of personal tools—	
Chevarie A	213
Compensation for personal effects destroyed by hospital staff after a work related accident—	
Hitchcock R	102
Compensation for glasses lost during salmon enumeration—	
Loftus K	102
Compensation for glasses lost during seizure operation—	
McCormick I	136
Compensation for expenses incurred in recovery of oceanographic subsurface mooring equipment—	
Whyte L W Holdings Ltd	950
Payments under $100 (7)	378
	2,588
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—TB 796236	
To offset cost of Municipal services provided to Shannonville Ontario residents—	
Township of Tyendinaga and County of Hastings	32,328
Authority—Departmental	
Compensation resulting from flooding of residence—	
Irish D	1,000(1)
Compensation for death benefit as a member of the Laborers International Union of North America—	
Courtorielle G (Estate)	100
Payment under $100 (1)	91
	33,519
NORTHERN AFFAIRS PROGRAM	
Authority—Departmental	
Settlement for damage to or loss of building materials and Chattles—	
Sveinsson D	111(1)
Telgen J	450(1)
Purchase of damaged cottage removed by court order from a site which was not Crown land—	
Telgen J	4,200(1)
	4,761
	38,280
JUSTICE	
Department	
Authority—PC 1985-1094	
Participation in the award paid by the Government of Nova Scotia to Donald Marshall Jr—	
The Government of Nova Scotia	135,000
Payments under $100 (2)	72
	135,072
NATIONAL DEFENCE	
DEFENCE SERVICES PROGRAM	
Authority—PC 1984-3107	
Payment of legal fees—	
Day J A	5,267
Authority—PC 1964-20/435	
Payment on compassionate grounds of $75 per month on account of permanent quadriplegia resulting from a swimming accident while attending summer camp at RCAF Station Aylmer Ontario—	
Delage E	900
Authority—PC 1974-4/1946	
Replacement cost of damaged clothing—	
Perron R J	111
Dunnington H J	104
Authority—PC 1985-358	
Compensation representing pay she would have received had she not been released—	
Goral C B	17,088
Authority—PC 1984-4/2565	
Compensation for loss of pay as a result of illegal suspension—	
Poire M R M	1,193
Authority—Queens Regulations and Orders 210.05	
Damage to personal effects—	
Baisley S J	1,082
Boisvert L R	114
Dormer C	1,256
Girden R L	500
Goller T J	909
Grant M J S	195
Goulding D	1,528
Harcourt J D	390
Jackson R L	145

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Lavender D S	3,909
McArthur D W	770
Marcotte R A	1,440
Parent J L Y	926
Rask D K	2,628
Richard J R	1,199
St John C M	278
Suzuki B W	886
Payments under $100 (25)	1,222
	44,040
NATIONAL HEALTH AND WELFARE	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Payment under $100 (1)	*39*
MEDICAL SERVICES PROGRAM	
Payment under $100 (1)	*52*
HEALTH PROTECTION PROGRAM	
Payment under $100 (1)	*46*
INCOME SECURITY PROGRAM	
Authority—PC 1983-5/589, TB 785191	
Payment which is equivalent to the amount of Spouse's Allowance she would have received under the Old Age Security Act from October 1982 until April 1984—	
French M P	1,097
Authority—PC 1984-1859, TB 792858	
Payment which is equivalent to the amount of Spouse's Allowance she would have received under the Old Age Security Act from July 1982 to March 1984, and the Guaranteed Income Supplement for the period July 1982 to October 1982—	
Vanselm J R	2,329
Authority—TB 792062	
To provide monthly assistance as a distressed Canadian abroad until time of death, the annual aggregate amount of which shall not exceed 50% of the total annual cost of assistance provided by the Federal Republic of Germany and the municipality of Friedrichshafen which shall also not exceed the annual aggregate amount that would otherwise have been payable under the Old Age Security Act had she been a resident in Canada eligible for maximum benefits under the Act—	
Massenback Von Mrs	6,807
	10,233
	10,370
NATIONAL REVENUE	
Customs and Excise	
Authority—PC 1985-2/318	
Compensation for expenses incurred when an imported motor vehicle was prohibited entry into Canada—	
Samson M	1,116
Authority—Ex Gratia Payments Order, 1974	
Compensation for the value of a violin which was damaged beyond repair while in Customs custody—	
Murphy S	712
Payments under $100 (2)	120
	1,948
Taxation	
Authority—Departmental	
Compensation for a leather jacket damaged beyond repair during the performance of his duties—	
Richard J M	262
Payments under $100 (28)	737
	999
	2,947
PUBLIC WORKS	
Department	
ADMINISTRATION PROGRAM	
Payment under $100 (1)	*45*
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM	
Authority—PC 1984-1-1513, TB 792675	
Compensation for damages suffered as a result of dredging operations on the Miramichi River, New Brunswick—	
Allain A	5,163
Allain V	928
Boucher E	10,418
Boucher O	14,832
Brennan B	1,500
Jaillet A	18,622
LeBlanc A	7,892
Leger H	7,892
MacDonald A (Estate)	5,051
Maillet E	10,709
Quann W	3,340
Richard E	5,163
Richard J	10,935
Richard V	8,134
Trevors O	4,872
Authority—PC 1985-6-873, TB 797041	
Compensation for damages suffered as a result of dredging operations on the Miramichi River, New Brunswick—	
Clarke K	1,579
Gibbs R	1,500
Marten E	1,532
Ramsey W	2,100
Thibodeau W	1,200
Authority—Departmental	
Compensation for stolen personal property (camera) used while working on a departmental project. A departmental camera was not available—	
Butler H	100
	123,462
ACCOMMODATION PROGRAM	
Authority—TB 793691	
Contract dispute—	
Goodyear Paving Limited	*386,899*
TRANSPORTATION AND OTHER ENGINEERING PROGRAM	
Authority—TB 797133	
Compensation for damage to a well on Pink Mountain Campsite property adjacent to the Alaska Highway—	
Dawes L Pink Mountain Campsite	*2,368*
LAND MANAGEMENT AND DEVELOPMENT PROGRAM	
Authority—PC 1983-11-2424, TB 789272	
Compensation to cover relocation expense incurred by residents on the Rivers Air Base—	
Arnott T	1,250
Bruzell	1,250
Cote E	1,250
Cote M	1,250
Ducharme A	1,250
Flett F	1,250
Fontain L and S	1,250
Harmeson D	1,250
Holmstrom D	1,250
Kline R	1,250
Krawzuk	1,250
Kroeger G	1,250
Lebel P	1,250
Maiwasicunak K	1,250
McKay R	1,250
McLell	1,250
Monias E	1,250
Pashe C	1,250
Purkess J	1,250
Roth G	1,250
Sangster C	1,250
Schaffer R	1,250
Shingoose S	1,250
Southam E	1,250
Wade I	1,250
Wagner R	1,250
Vanderwal S	1,250

Ex gratia payments—*Continued*

Particulars and payee	Amount
	$
Authority—PC 1984-8-308, TB 791642	
Compensation for tuition and transportation fees for students living on the Rivers Air Base and attending school in the Rolling River School Division—	
Rolling River School Division	72,146
	105,896
	618,670
REGIONAL INDUSTRIAL EXPANSION	
Department	
Authority—TB 797714	
Feasibility study on behalf of Superior Bus Mfg Co Ltd—	
Thorne Stevenson and Kellogg	28,000
Payment under $100 (1)	41
	28,041
SCIENCE AND TECHNOLOGY	
National Research Council of Canada	
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM	
Authority—Department of Justice	
Compensation for damage to rented vehicle—	
City Rent A Car Ltd	208
Compensation for damage to vehicle—	
Yee H K C	110
Payment under $100 (1)	84
	402
SOLICITOR GENERAL	
Correctional Service	
Authority—PC 1974-4/1946	
Compensation for employees' personal effects lost or damaged while on duty—	
Bureau D	119
Chateauneuf D	191
Duplain C	373
Durand M	120
McConnell G T	183
Rampersad O H	346
Rines	125
Payments under $100 (33)	890
	2,347
National Parole Board	
Authority—PC 1984-10/2016	
Settlement of a claim for interest resulting from the late payment of an account for court transcript services—	
Silk R L	*194*(1)
ROYAL CANADIAN MOUNTED POLICE	
LAW ENFORCEMENT PROGRAM	
Authority—PC 1974-4/1946	
Compensation for damage to real property—	
Anderson K	139
Boileau P	210
Chassé P	225
Corkum J L	198
Deom P	1,693
Dowland Contracting Ltd	381
Grant M M	200
Hawk Investors Ltd	189
Hiscock D	890
Hopkins D	246
Horizon M	105
Horrick A	206
Hove Construction	249
Jérome V	180
Kostoula K	185
McCloskey B J	250
M P M Building Materials Ltd	175
Nelson P	232
Papineau E	244
Ready D	133
Spot Contractors Ltd	1,042
Symynuk L W	181
Turcotte J C	201
Compensation for damage to vehicles—	
Boucher G	233
Hawkins R C	1,267
Henry J F	105
Hill J	1,000
McLean C	225
Nagy V	245
Rent A Wreck	192
Compensation for loss or damage to personal property—	
Austinson B J	107
Barrett M W	260
Camponi B	161
Constant D	111
Distacom Paging Ltd	180
Draper J and D	180
Ellis R	347
Emmerson S R	137
Faris G W	4,000
Gunther J	560
Hansen L	291
Herman R M	100
Keller P J	189
Kutcher S	165
Lapointe J N M	114
McConnell D	150
McConnell J P C	164
Mikkelsen L	146
Peruzzo A W	100
Randell R L	160
Roy J J C	160
Schlivert P D	135
Southern D	111
Thompson R L	109
Walton S A	128
Compensation for damage or loss to eyeglasses—	
Bernier J V	118
Binet J G A	142
Clapp M A B	149
Fudge E D	142
Hart G J	120
Holt A R	144
Gibbons D D	226
Hooper N R	145
Langlois J	118
Morrison G A	157
Quayle R	170
Ross K D	112
Sturgeon W C	176
Vogstad G A	143
Wyers D A	146
Compensation for loss or damage to personal clothing—	
Blahun B A	129
Bourgeois J B A	179
Evans M A	101
Hickman W	321
Houde J R M	112
Lemire J M R	175
Meikle D D	109
Milley W J	195
Plante J R D	112
Poirier J J E	340
Saunders J C	150
Willson D J	332
Compensation for entry fees—	
Fearon F M	100
Compensation for vehicle towed by mistake—	
Quesnel A	136
Compensation for expenses for attending court—	
Mallaby W	210
Payments under $100 (210)	8,570
	32,765
	35,306

Ex gratia payments—*Concluded*

Particulars and payee	Amount
	$
SUPPLY AND SERVICES	
Statistics Canada	
Authority—Department of Justice	
Settlement of claims as a result of a dog attack—	
Keogh B	212
Kesten E	148
Damage to clothing while on duty—	
Gibson M	105
Bench J	128
Payments under $100 (8)	374
	967
TRANSPORT	
Department	
MARINE TRANSPORTATION PROGRAM	
Authority—PC 1974-4/1946	
Settlement regarding the ruptured watermain—	
Municipality of Port Stanley	38,376(1)
Settlement of claim for lost eyeglasses—	
Cox G H	126
Klarer S	129
McMillan S	127
Nuttal K	152
Settlement for damaged dishwasher—	
Collins F D	471
Settlement for loss of furniture—	
Russell J	1,380
Settlement for damage of motor vehicle—	
Young E	671
Settlement for loss of clothing—	
Soucy N	134
Authority—PC 1985-1/882	
Settlement for indemnification of shore property owners in connection with the disposal of dredge material at Baie-Jolie—	
Ministère de l'Environnement du Québec	335,000(1)
Settlement for loss of revenue claim—	
Moore T J Ltd	900
Vandenburg P	325
Settlement for loss of personal property—	
Cumberland M R	647
Berscheid I	101
Jossul D	108
Throop R	328
Claims under $100 (9)	648
	379,623
AIR TRANSPORTATION PROGRAM	
Authority—TB 796396	
Compensation for food spoilage at Baker Lake, North West Territories—	
Clifford A	1,498
Conway S	238
Foster R	1,393
Lloyd D	1,207
Payments under $100 (10)	401
	4,737
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND	
Authority—PC 1974-4/1946	
Reimburse claimant for theft of five extinguishers—	
Stratton, Jones and Associates	280
Authority—Departmental	
Reimburse claimant for damage to glasses—	
Pelletier M	195
Payments under $100 (2)	146
	621
	384,981
TREASURY BOARD	
Secretariat	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Authority—PC 1984-15/1369	
Payment to compensate for Supplementary Death Benefit coverage which was not in effect at the time of death—	
Berthiaume F	12,250
VETERANS AFFAIRS	
VETERANS AFFAIRS PROGRAM	
Payments under $100 (2)	*139*
WAR VETERANS ALLOWANCE BOARD PROGRAM	
Payment under $100 (1)	*51*
PENSIONS PROGRAM	
Payment under $100 (1)	*31*
	221
Grand total	1,561,532

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(1) Details are also provided under "Payments of damage claims".

Federal Court awards

This statement provides, by department and program, details for all Federal Court awards paid in the current year. All other court awards are excluded from this statement.

Particulars and payee	Amount
	$
ENVIRONMENT	
PARKS CANADA PROGRAM	
Authority—Department of Justice	
Settlement as a result of a motor vehicle accident involving a Crown vehicle at Elk Island National Park, Alberta—	
Krawchuk M A	58,921
Shoctor Hill Mousseau and Starkman	2,320
	61,241
FISHERIES AND OCEANS	
Department	
Authority—Award T-1417-75	
Payment for services rendered in the Northland Fisheries Ltd litigation against the Crown for carrying on business under the firm's name and style—	
D'Arcy and Deacon	1,144
Authority—Award A-569-83	
Award and payment for claim by the Northland Fisheries Co Ltd for compensation for the loss of their business by reason of the Freshwater Fish Marketing Act—	
D'Arcy and Deacon in trust	
Northland Fisheries Co Ltd	1,314,334
Authority—Award T-4216-81	
Award and payment for claim by Noel and Lewis Holdings Ltd and G Waryk in dispute over groundfish trawl licensing restrictions—	
Noel and Lewis Holdings Ltd and G Waryk	3,410
	1,318,888
NATIONAL HEALTH AND WELFARE	
Department	
HEALTH PROTECTION PROGRAM	
Authority—Award T-3794-79	
Settlement of contract termination regarding the rejected supply of bulk vaccine for use in the Swine Flu Immunization Program—	
Connaught Laboratories Limited	851,589
NATIONAL REVENUE	
Taxation	
Federal Court costs awarded with respect to the Income Tax Act—	
Authority—Awards:	
T-1114-80, A-1000-82	
Ann—	
Gus Holdings Limited	1,452
T-1020-83	
Baker, Parker, Zener—	
Caspari P	380
T-8329-82, T-8330-82, T-8331-82, T-8332-82, T-564-83, T-565-83	
Birnie, Sturrock and Co—	
Pollon C M	2,998
Pollon J A	704
T-2241-81	
Brisette, St-Jacques, Trépanier, Lamarre—	
Morel R	1,056
A-532-81	
Clarkson, Tétrault—	
Pollock B N	7,018
A-848-81, A-849-81, A-850-81, A-851-81	
Code Hunter—	
Burnco Industries Ltd and al	1,612
A-105-83	
Covlin and Co—	
Sills B D	7,991
T-979-83	
Cruickshank, Phillips—	
Bodie A	2,690
T-4532-81	
Farmer Construction Limited	5,969
T-7118-82	
Fillmore and Riley—	
Brinton D	1,062
T-4968-79	
Finley, Hymers and Associates—	
Kusch W G	3,340
T-8699-82	
Giffen, Pensa—	
Parker H	1,800
T-5613-81, A-1627-83	
Paul E G	3,093
T-1112-80, A-1001-82	
Lusita Holdings Limited	2,092
T-2095-80	
Mattar, Menczer, Savage, Falsetto—	
Gull Bay Development Corp	7,614
T-1610-83	
McCarthy and McCarthy—	
O'Kane J W	75
T-3448-82	
Metcalf, Holm—	
Marine Equipment Limited	1,000
T-3890-80, A-1145-82	
Miller, Thomson, Sedgewick, Lewis, Healy—	
The Ennisclare Corp	3,267
T-2770-78, A-895-80	
Miller, Thomson, Sedgewick, Lewis, Healy—	
Jaddco Anderson Limited	8,387
T-4018-82	
Denis Peloquin—	
Geoffrion G	291
T-5902-81	
Sharon Mills Developments Limited	2,986
T-376-83	
Simkin, Gallagher—	
Drescher R	627
T-256-82	
Strikeman, Elliott—	
Chrapko G R	7,216
A-329-81	
Thorsteinsson, Mitchell, Little, O'Keefe, Davidson—	
Columbia Enterprises Ltd	6,368
T-1010-83	
Thorsteinsson, Mitchell, Little, O'Keefe, Davidson—	
Woodbine Developments Ltd	4,076
T-4400-80	
Woolley, Dale, Dingwall—	
Niemi L E	1,442
	86,606
PUBLIC WORKS	
Department	
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM	
Authority—Award T-4179-78	
Award in settlement of Rideau Club expropriation which was reported in 1982-83 Public Accounts. In addition to abovementioned settlement the Crown was instructed to pay all legal costs and disbursements—	
Legal fees	226,058
Disbursement costs	98,120
	324,178

Federal Court awards—*Concluded*

Particulars and payee	Amount
	$
ACCOMMODATION PROGRAM	
Authority—Award T-3308-79	
Award in settlement of a judgment for legal fees in the case concerning Milton Winberg vs The Queen re the expropriation of property owned by Milton Winberg as part of the assembly for construction of a postal facility on Eastern Avenue in the City of Toronto—	
Weir and Foulds, Barristers and Solicitors	*11,253*
	335,431
SECRETARY OF STATE	
Public Service Commission	
Authority—Award T-1019-83	
Settlement of a decision of an appeal board established pursuant to the provisions of Section 5(d) of the Public Service Employment Act with respect to an appeal under Section 21—	
Soloway, Wright, Houston, Greenberg, O'Grady, Morin in trust	1,805[1]
SOLICITOR GENERAL	
Correctional Service	
Authority—Award T-2990-83	
Court award to G Pask with respect to a claim against the Crown concerning sentence computation—	
Correctional Law Project in trust	*389*
Royal Canadian Mounted Police	
LAW ENFORCEMENT PROGRAM	
Authority—Award T-3971-81	
Settlement as a result of a motor vehicle accident involving a Crown vehicle at Buctouche, New-Brunswick—	
Brewer, MacPherson and Quinn in trust	16,291
Administrator of the Federal Court of Canada in trust for Manual J M	22,000
Authority—TB 796734	
Settlement as a result of a motor vehicle accident involving a Crown vehicle at Nanwigewank, New-Brunswick—	
Barry, O'Neil and Co in trust	189,974
Authority—Award T-2206-76	
Settlement as a result of civil litigation involving a member charged with assault—	
Bassia, Kantor and Plubek in trust	53,188
	281,453
	281,842
Grand total	2,937,402

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[1] Details are also provided under "Payments of damage claims".

Nugatory payments

This statement provides, by department and program, details for all nugatory payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, a nugatory payment is a payment for which no value or service has been received but for which a liability is recognized.

Particulars and payee	Amount
	$
AGRICULTURE	
Department	
ADMINISTRATION PROGRAM	
Authority—Departmental	
Out-of-Court settlement for copyright infringement—	
Baran D and P	5,000
Solicitor fees re out-of-court settlement for copyright infringement—	
Upsrich S J	550
Payment under $100 (1)	58
	5,608
AGRI-FOOD PRODUCTION AND INSPECTION PROGRAM	
Authority—Departmental	
Legal fees re defense of charge of assault in work related situation—	
Parker W F	650
Payment for costs of replacing 1,000 rootstocks due to error in granting import authority—	
Scott Whaley Nurseries Ltd	463
	1,113
	6,721
EMPLOYMENT AND IMMIGRATION	
Department	
DEPARTMENTAL ADMINISTRATION PROGRAM	
Authority—Departmental	
Settlement in lieu of compensation for services rendered beyond contract period—	
Stanton R	*1,600*
Canada Employment and Immigration Commission	
ADMINISTRATION PROGRAM	
Authority—Departmental	
Settlement in lieu of compensation for services rendered in implementing a contingency plan for Montreal Index Locator System—	
Longtin L in trust	7,500
Payment under $100 (1)	57
	7,557
EMPLOYMENT AND INSURANCE PROGRAM	
Payments under $100 (34)	*569*
	9,726
EXTERNAL AFFAIRS	
Department	
Authority—PC 1984-5/2086, TB 796223	
Reimbursement of additional expenses incurred as a result of the cancellation of Aeroflot landing rights in Canada—	
Charest L	177
Cloutier G	177
Tamusaitis B	809
Boulé C	181
Simard J	181
Boulé L	181
Perras L	361
Serafini S	515
Sochor M	515
Harrison J R	353
Gauthier R	353
Sieminowski A	1,180
Turek E	1,180
Dick T M	3,226
DiCenzo L	760
Globe Tours	992
Hare G	345
Schultz R A	647
Matte C	181
Kanchir J	1,106
Parsonson J M	170
	13,590
FISHERIES AND OCEANS	
Department	
Payment under $100 (1)	23
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department	
INDIAN AND INUIT AFFAIRS PROGRAM	
Authority—TB 796544	
Offer to settle a court action arising from delays in development of a residential subdivision project—	
Stahaken Developments Ltd	500,000
Authority—Department of Justice	
Payment due to misappropriation of Estate account—	
Franko G	686
	500,686
LABOUR	
Department	
Authority—Departmental	
Payment of charges relating to the late cancellation of a contract reserving meeting rooms—	
Mont Ste-Marie Limitée	3,400
PARLIAMENT	
House of Commons	
Authority—Departmental	
Payment for painting lost in framing shop—	
Killens T	350
PUBLIC WORKS	
Department	
ACCOMMODATION PROGRAM	
Payments under $100 (3)	249
Authority—Department of Justice	
Payment of costs of motion and appeals ordered by Madam Justice Van Camp of Federal Court of Canada—	
Thomas Fuller Construction (1958) Ltd	1,025
	1,274
MARINE PROGRAM	
Authority—Departmental	
Payment of damage to another party's vehicle (Greater Winnipeg Gas Co)—	
Manitoba Public Insurance Corp	*599*
LAND MANAGEMENT AND DEVELOPMENT PROGRAM	
Authority—TB 795048	
Compensation for rights under the lease for land adjacent to the Ste-Anne Locks—	
Cyclorma de Jérusalem Inc	*13,000*
	14,873
SECRETARY OF STATE	
Public Service Commission	
Authority—Departmental	
Payment for loss of three receivers—	
International Simultaneous Translation Service	750
Payment under $100 (1)	75
	825

Nugatory payments—*Concluded*

Particulars and payee	Amount
	$
TRANSPORT	
Department	
AIR TRANSPORTATION PROGRAM	
Authority—Department of Justice	
Settlement of claim relating to termination on Air Traffic Control course— Hodgins A	30,000
Authority—Departmental	
Settlement of traffic violation code due to excess of cargo length— Ministre des Finances du Québec	100
Payment under $100 (1)	71
	30,171

Particulars and payee	Amount
	$
VETERANS AFFAIRS	
VETERANS AFFAIRS PROGRAM	
Authority—Department of Justice	
Payment to lessor for rented equipment stolen— The Camera Shop	1,000
PENSIONS PROGRAM	
Payment under $100 (1)	94
	1,094
Grand total	581,459

SECTION 34

1984-85
PUBLIC ACCOUNTS

Selected Miscellaneous Payments and Federal-Provincial Shared-Cost Programs

CONTENTS

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Miscellaneous payments by province and territory 34.2

Federal-provincial shared-cost programs by province and territory 34.8

MISCELLANEOUS PAYMENTS BY PROVINCE AND TERRITORY

FINANCE

Fiscal transfer payments

Provinces and territories	Statutory subsidies	Fiscal equalization	1971 Undis-tributed income	Reciprocal taxation	Public utilities	Youth allowances recovery	Fiscal stabilization	Total
	$	$	$	$	$	$	$	$
Newfoundland	9,744,145	533,003,000		13,065,771	10,663,966			566,476,882
Prince Edward Island	667,674	128,932,000		3,948,269	3,987,724			137,535,667
Nova Scotia	2,250,724	622,744,000		13,010,754				638,005,478
New Brunswick	1,823,587	531,061,000		19,789,652				552,674,239
Quebec	4,730,503	3,101,621,000	38,563	55,492,689	22,244,646	(213,131,817)		2,970,995,584
Ontario	6,057,479		107,824	71,598,155	50,953,422			128,716,880
Manitoba	2,194,504	477,878,000	2,155	12,400,026	6,121,005			498,595,690
Saskatchewan	2,178,295				19,346			2,197,641
Alberta	3,644,495		1,114		193,794,967			197,440,576
British Columbia	2,515,831		1,422	19,741,710	3,379,444		94,000,000	119,638,407
Northwest Territories					926,392			926,392
Yukon Territory					397,781			397,781
	35,807,237	5,395,239,000	151,078	209,047,026	292,488,693	(213,131,817)	94,000,000	5,813,601,217

LABOUR

Compensation payments and administration expenses

Details	Compen-sation payments	Adminis-tration expenses	Total payments
	$	$	$
Newfoundland	446,282	64,585	510,867
Prince Edward Island	114,376	18,760	133,136
Nova Scotia—Federal	1,898,988	379,635	2,278,623
Nova Scotia—Cape Breton Development Corporation (CBDC)	9,201,327	860,262	10,061,589
Nova Scotia—CBDC (Section 9a)	2,896,405	277,652	3,174,057
Nova Scotia—Old silicosis	695,143		695,143
New Brunswick	705,390	135,345	840,735
Quebec	7,532,617	726,642	8,259,259
Ontario	9,858,479	1,971,388	11,829,867
Manitoba	1,124,692	258,937	1,383,629
Saskatchewan	1,544,443	290,290	1,834,733
Alberta	3,031,102	534,643	3,565,745
British Columbia	2,691,883	1,409,284	4,101,167
Payments respecting locally engaged employees outside Canada	7,774		7,774
Supplementary compensation to certain widows and dependent children of seamen	9,620		9,620
Compensation to Quebec casual employees TB 1979-29	20,071		20,071
Reimbursements made to Workers' Compensation Board (WCB) for overpayments of compensation	17,289		17,289
Excess monies paid to claimants (subrogation cases)	374,428		374,428
Salary recovered and returned to other Government departments (subrogation cases)	244,042		244,042
Legal, medical, professional expenses (subrogation cases)	60,181		60,181
	42,474,532	6,927,423	49,401,955
Less: recoveries			
Administration expenses recovered from Crown agencies		1,907,068	1,907,068
Claim costs recovered from Crown agencies	13,682,741		13,682,741
Recoveries from responsible third parties (subrogation)	893,576		893,576
Overpayments of compensation recovered from claimants	19,918		19,918
	14,596,235	1,907,068	16,503,303
Net expenditures	27,878,297(1)(2)	5,020,355(3)	32,898,652

(1) Includes the net payments of compensation respecting:
- (a) Government employees (Government Employees Compensation Act);
- (b) merchant seamen (Merchant Seamen Compensation Act); and
- (c) employees of mines who contracted silicosis prior to acquisition of mines by CBDC.

(2) Includes $20,071 compensation to Quebec casual employees TB 1979-29.

(3) Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government. Claims of employees resident in the Northwest Territories and the Yukon Territory are processed and paid by the WCB of Alberta.

NATIONAL HEALTH AND WELFARE

Payments under Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977
(in thousands of dollars)

Provinces and territories	Insured health services	Extended health care services	Total 1984-85
Newfoundland	139,410	23,166	162,576
Prince Edward Island	30,202	5,021	35,223
Nova Scotia	209,858	34,886	244,744
New Brunswick	169,030	28,610	197,640
Quebec	1,166,879	262,449	1,429,328
Ontario	1,934,504	358,609	2,293,113
Manitoba	265,558	43,169	308,727
Saskatchewan	264,776	40,339	305,115
Alberta	470,451	94,437	564,888
British Columbia	654,742	115,291	770,033
Total provinces	5,305,410	1,005,977	6,311,387
Northwest Territories	10,863	1,989	12,852
Yukon Territory	5,260	887	6,147
Total	5,321,533	1,008,853	6,330,386

Federal contributions in respect of provincial and territorial health care services are included under the established programs financing arrangements found in Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. These contributions take the form of transfer of a predetermined number of tax points (and associated equalization) which are estimated at $4.3 billion in 1984-85, together with the payment of a predetermined base amount of cash escalated on the basis of growth of the gross national product and population (as shown above). The payment of cash contributions is also subject to various provisions of the Canada Health Act. In order that a full cash contribution may be paid, provinces must satisfy program criteria respecting public administration, comprehensiveness, universality, portability and accessibility throughout the fiscal year, and in addition, give recognition to the contributions and payments made by Canada under the Canada Health Act.

Additionally, the Act requires that the provinces must not permit extra billing by a medical practitioner or a dentist or the assessment of user charges by a hospital. Should a province fail to comply with these conditions, the Act provides for automatic deductions from cash contributions.

During 1984-85, the following provinces failed to comply with these conditions and subsequently deductions were made from the payment of cash contributions (as shown above):

Provinces	Extra-billings	User charges	Total 1984-85
	(in thousands of dollars)		
New Brunswick	63	3,015	3,078
Quebec		7,893	7,893
Ontario	39,996		39,996
Manitoba	810		810
Saskatchewan	1,451		1,451
Alberta	8,109	1,827	9,936
British Columbia		22,797	22,797
Total	50,429	35,532	85,961

If, prior to March 31, 1987, a province eliminates extra-billings or user charges, the amount deducted shall be refunded to the province.

NATIONAL HEALTH AND WELFARE—*Continued*

Payments under the Canada Assistance Plan
(in thousands of dollars)

Provinces and territories	Year ended March 31		Increase or decrease (–)
	1985	1984	
Newfoundland	74,081	71,278	2,803
Prince Edward Island	17,575	16,553	1,022
Nova Scotia	104,672	93,050	11,622
New Brunswick	126,175	111,678	14,497
Quebec[1]	1,147,850	1,043,754	104,096
Ontario	943,523	830,870	112,653
Manitoba	132,178	108,870	23,308
Saskatchewan	143,512	142,540	972
Alberta	334,286	326,020	8,266
British Columbia	598,787	531,194	67,593
Total provinces	3,622,639	3,275,807	346,832
Northwest Territories	10,227	10,153	74
Yukon Territory	2,424	1,641	783
Total	3,635,290	3,287,601	347,689

The Canada Assistance Plan Act authorizes the Government to enter into agreements with provinces and territories for sharing the costs of social assistance provided to persons in need, and welfare services provided to persons in need or likely to be in need. The rate of the federal contribution is 50% of the eligible and shareable costs.

[1] The Province of Quebec has opted to receive special funding in lieu of cost sharing under the Canada Assistance Plan, in accordance with Part VII for special welfare programs of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977. Under these provisions, the Province of Quebec is entitled to receive a combination of cash and tax abatement units equivalent to the transfer payments which would have been made had it opted to participate in the Canada Assistance Plan.

The amounts received by Quebec were:

	1984-85	1983-84
	(in thousands of dollars)	
Cash payments	1,147,850	1,043,754
5 tax abatement units (estimated value)	365,265	355,300
	1,513,115	1,399,054

Summary of payments under the Family Allowances Act

Year ended March 31	Number of recipients (in thousands)	Number of children (in thousands)	Payments (in millions of dollars)
1985	3,635	6,586	2,418
1984	3,638	6,622	2,326
1983	3,642	6,672	2,231
1982	3,642	6,733	2,020
1981	3,645	6,826	1,851

Federal family allowances are paid in respect of dependent children under age of 18. Although payment is normally made to the mother, it may be made to any person who has assumed responsibility for the maintenance of the child. Special allowances are paid for children who are maintained by agencies or institutions. The legislation provides for annual escalation of the allowance in January of each year in accordance with increases in the consumer price index. Although annual indexation was limited to a total of 5% in 1984, it was fully restored in 1985. The federal monthly rate of family allowances per child was $29.95 in 1984 and $31.27 in 1985. Special allowances were $44.68 a month in 1984 and $46.65 a month in 1985.

A provincial government may request the federal Government to vary the federal family allowances rate payable in that province on the basis of the age of the children or the number of children in the family, or both, provided that the smallest monthly payment in that province is at least 60% of the federal rate and the average monthly amount paid for all children in that province is equal to the monthly federal rate. The provinces of Alberta and Quebec have exercised this option.

In March 1985, there were 3,634,510 families and agencies receiving an average of $57.16 on behalf of 6,586,042 eligible children.

Child Tax Credit is an income-tested benefit designed to assist low and middle income families with children. The basic amount of 1984 Child Tax Credit was $367.00 per child. The total credit payable in 1985 was reduced by 5% of net family income above $26,330 in 1984. Payments applicable to taxation years 1982, 1983, and 1984 made from April 1, 1984 to March 31, 1985 amounted to $21,534,192, $891,966,955 and $702,523,561 respectively, a total of $1,616,024,708.

NATIONAL HEALTH AND WELFARE—*Continued*

Details of payments under the Family Allowances Act
(in thousands of dollars)

Provinces and territories	Year ended March 31, 1985 Number of families	 Number of children	 Payments	Year ended March 31, 1984 Number of families	 Number of children	 Payments
Newfoundland	98	190	70,355	98	195	68,775
Prince Edward Island	19	36	13,212	19	36	12,699
Nova Scotia	130	235	86,359	130	237	83,168
New Brunswick	111	204	74,988	111	207	72,567
Quebec	940	1,638	598,350	947	1,662	586,391
Ontario	1,269	2,277	837,041	1,266	2,279	800,110
Manitoba	151	290	106,293	151	290	101,479
Saskatchewan	147	295	107,713	146	292	101,911
Alberta	355	668	246,219	356	671	236,042
British Columbia	402	726	267,058	401	726	253,866
Total provinces	3,622	6,559	2,407,588	3,625	6,595	2,317,008
Northwest Territories	9	20	7,535	9	20	7,070
Yukon Territory	4	7	2,632	4	7	2,494
Total	3,635	6,586	2,417,755	3,638	6,622	2,326,572

Summary of payments under the Old Age Security Act
(in millions of dollars)

	Year ended March 31 1985	 1984	 1983	 1982	 1981
Old age security pension (OSP)	8,216	7,649	7,005	6,140	5,322
Guaranteed income supplement (GIS)	2,953	2,524	2,416	2,242	1,918
Spouse's allowance (SPA)	249	233	222	203	178
	11,418	10,406	9,643	8,585	7,418

A full or partial basic old age security pension is payable at age 65 or later to everyone who has met certain residence requirements.

A guaranteed income supplement is an additional amount payable to pensioners who have little or no other income apart from the old age security pension. Entitlement is normally based on income in the preceding calendar year, computed in accordance with the Income Tax Act. Where a married couple is concerned, each is considered to have one half of their combined income.

Spouse's allowance is payable to the spouse of a pensioner if the spouse is age 60 to 64 and meets the residence requirements. Entitlement is based on the combined income of the couple in the same way as the guaranteed income supplement.

Effective from November 1979, the spouse's allowance may continue to be paid, following the death of the pensioner spouse, until the surviving spouse reaches age 65 or remarries, provided the allowance was payable for the month in which the pensioner died. Entitlement is based on the surviving spouse's income only.

All benefits under the old age security program are subject to change in January, April, July and October of each year based on increases in the consumer price index.

The benefits in effect as at April 1, 1985 were as follows:

Monthly benefits	$
OAS (basic)	276.54
GIS (maximum)	
Single person or a married person whose spouse is not in receipt of OAS or SPA	328.66
Married couple, both pensioners—Each	214.05
Spouse's allowance (maximum)	490.59
Widowed recipients	541.62

In March 1985, there were 2,569,488 old age security pensioners, of whom 1,296,545 or 50% were also receiving a supplement; the average supplement paid was $208.48. In addition, there were 93,114 spouses of pensioners in receipt of spouse's allowance. The average spouse's allowance was $228.66.

NATIONAL HEALTH AND WELFARE—*Concluded*

Details of payments under the Old Age Security Act
(in thousands of dollars)

	Year ended March 31, 1985		Year ended March 31, 1984	
Provinces and territories	Number of recipients*	Payments**	Number of recipients*	Payments**
Newfoundland	53	268,918	51	244,942
Prince Edward Island	16	80,181	16	73,857
Nova Scotia	106	487,980	103	448,446
New Brunswick	82	382,341	79	349,920
Quebec	654	2,987,345	635	2,733,226
Ontario	954	3,900,604	933	3,555,167
Manitoba	135	579,875	132	529,554
Saskatchewan	129	556,950	126	509,934
Alberta	184	776,982	177	702,185
British Columbia	333	1,366,662	321	1,238,716
Total provinces	2,656	11,387,838	2,573	10,385,947
Northwest Territories	1	8,097	1	7,429
Yukon Territory	1	3,773	1	3,421
International	5	17,892	4	9,525
Total	2,663	11,417,600	2,579	10,406,322

* Includes recipients of spouse's allowance.

** Includes old age security, guaranteed income supplement and spouse's allowance.

Details of New Horizons payments
(in thousands of dollars)

	Year ended March 31, 1985		Year ended March 31, 1984	
Provinces and territories	Number of projects funded	Payments	Number of projects funded	Payments
Newfoundland	46	257	41	226
Prince Edward Island	20	91	24	98
Nova Scotia	96	531	78	519
New Brunswick	69	405	67	399
Quebec	699	3,286	667	3,129
Ontario	576	4,881	514	4,682
Manitoba	82	681	84	613
Saskatchewan	181	662	177	629
Alberta	141	915	138	880
British Columbia	233	1,631	205	1,518
Total provinces	2,143	13,340	1,995	12,693
Northwest Territories	1	11	2	13
Yukon Territory	1	20	2	27
Total	2,145	13,371	1,999	12,733

The New Horizons program was established in 1972 to encourage and enable retired Canadians to become more actively involved in the life of their community. This objective is accomplished by providing professional assistance and financial contributions to help groups of seniors to plan and develop projects in keeping with their interests and talents. These projects help participating seniors to remain socially active and provide them with an opportunity to become involved in community service projects which help many seniors to prolong an independent life-style.

REGIONAL INDUSTRIAL EXPANSION

Details of grants and contributions

	$	$
Grants—		
Industrial and regional development program		
Quebec	50,000	
Headquarters—National Capital Region (NCR)	601,232	
		651,232
Economic co-operation and development program		
Headquarters (NCR)		105,000
Small business investment grant program		
Headquarters (NCR)		4,059,297
		4,815,529
Contributions—		
Industrial and regional development program		
Newfoundland	3,825,984	
Prince Edward Island	4,030,195	
Nova Scotia	8,100,549	
New Brunswick	15,053,516	
Quebec	176,503,003	
Ontario	86,154,523	
Manitoba	24,214,539	
Saskatchewan	5,018,680	
Alberta	4,658,666	
British Columbia	8,888,420	
Headquarters (NCR)	13,893,308	
		350,341,383
To develop and sustain the technological capability of the Canadian defence industry		
Headquarters (NCR)		152,683,106
Capital subsidies for the construction of fishing vessels		
Headquarters (NCR)		27,295,879
Special recovery capital projects program		
Nova Scotia	715,213	
New Brunswick	8,823,552	
Manitoba	21,000,000	
British Columbia	7,023,000	
Headquarters (NCR)	6,706,210	
		44,267,975
Agricultural and Rural Development Act		
Manitoba	5,509,959	
Saskatchewan	2,994,797	
British Columbia	2,629,465	
Headquarters (NCR)	2,352,946	
		13,487,167
Capital costs of trade centres		
Quebec	539,844	
Headquarters (NCR)	9,836,336	
		10,376,180
General development agreements		
Newfoundland	25,418,116	
Prince Edward Island	1,537,355	
Nova Scotia	42,580,001	
New Brunswick	11,428,790	
Quebec	49,557,204	
Ontario	11,075,654	
Manitoba	21,917,189	
Saskatchewan	2,763,107	
Alberta	3,113,126	
British Columbia	1,661,582	
Headquarters (NCR)	3,089,317	
		174,141,441
Insurance payments under the enterprise development program		
Headquarters (NCR)		5,939,642
Liabilities under the Small Business Loans Act		
Headquarters (NCR)		28,982,160
Loan insurance payments in respect of Maislin Industries Ltd		
Headquarters (NCR)		24,256,300
		831,771,233
Total		836,586,762

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS BY PROVINCE AND TERRITORY

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Contributions for rabies				
				5
Contributions to 4-H clubs	9	7	13	7
	9	**7**	**13**	**7**
	47	*31*	*61*	*31*
Crop damage migratory birds				
Crop insurance	74	1,160	229	1,204
	23	**1,127**	**214**	**973**
	174	*8,359*	*1,903*	*3,665*
Economic regional development		746		31
		746		*31*
Agricultural development	577			33
	1,207			**2,182**
	4,698(f)		*118*(f)	*8,227*(f)
Forest engineering research institute of Canada[1]				
Forestry development[1]	15,303	660	12	1,945
	11,550	**1,383**	**3,667**	**8,343**
	26,853	*2,043*	*3,679*	*10,288*
Freight on livestock shipments to and from the Royal Winter Fair, Toronto			3	4
		7	**8**	**3**
		28	*21*	*13*
Ground water and drought-proofing investigations and studies for long-term strategy and economic development				
Departmental total	15,963	2,573	257	3,224
	12,789	**2,524**	**3,902**	**11,508**
	31,772	*11,207*	*5,782*	*22,260*
COMMUNICATIONS				
Economic regional development				
CONSUMER AND CORPORATE AFFAIRS				
Metric program	22	43		60
	66	**34**		**103**
	302	*196*		*430*
ECONOMIC AND REGIONAL DEVELOPMENT				
Study on economic planning				
EMPLOYMENT AND IMMIGRATION				
Agricultural manpower		4	6	1
		5		**1**
		805	*858*	*541*
New employment expansion and development	99	33	474	1,223
	16,006	**1,266**	**13,233**	**14,918**
	18,734	*1,578*	*16,080*	*16,446*
Departmental total	99	37	480	1,224
	16,006	**1,271**	**13,233**	**14,919**
	18,734	*2,383*	*16,938*	*16,987*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
	74					74			74
1	**86**	**2**				**89**			**89**
125	*1,243*	*23*	*18*	*1*		*1,415*			*1,415*
	89	28	29	38	16	236			236
	90	**28**	**32**	**38**	**16**	**240**			**240**
9	*392*	*130*	*144*	*170*	*63*	*1,078*			*1,078*
		47	384	611		1,042			1,042
		88	**452**	**604**		**1,144**			**1,144**
		1,090	*3,303*	*3,638*		*8,031*			*8,031*
28,908	21,088	16,412	64,748	51,217	3,421	188,461			188,461
	20,778	**11,986**	**54,346**	**42,241**	**2,275**	**133,963**			**133,963**
54,365	*147,262*	*110,604*	*443,768*	*296,505*	*21,546*	*1,088,151*			*1,088,151*
						777			777
						777			*777*
1,093		1,326			3,878	6,907			6,907
2,591		**1,649**			**3,207**	**10,836**			**10,836**
6,181		*3,860*			*11,312*(f)	*34,396*			*34,396*
721						721			721
738						**738**			**738**
1,459						*1,459*			*1,459*
8,304	12,591	2,722	389	14	5,500	47,440			47,440
38,434	**7,195**				**4,485**	**75,057**			**75,057**
46,738(f)	*19,786*	*2,722*	*389*	*14*	*9,985*(f)	*122,497*			*122,497*
23	8	19	11	18	4	90			90
26	**7**	**20**	**8**	**23**		**102**			**102**
101	*23*	*129*	*55*	*115*	*14*	*499*			*499*
		91	50			141			141
		467	**71**			**538**			**538**
		1,566	*1,132*			*2,698*			*2,698*
39,049	33,850	20,645	65,611	51,898	12,819	245,889			245,889
41,790	**28,156**	**14,240**	**54,909**	**42,906**	**9,983**	**222,707**			**222,707**
108,978	*168,706*	*120,124*	*448,809*	*300,443*	*42,920*	*1,261,001*			*1,261,001*
		19				19			19
		19				*19*			*19*
			25		56	206			206
		91		**121**	**113**	**528**	**22**	**22**	**572**
358		*173*	*226*	*662*	*729*	*3,076*	*85*	*121*	*3,282*(f)
		10				10			10
		10				**10**			**10**
		20				*20*			*20*
374	183	37	7		3	615			615
582	**455**	**39**	**8**		**3**	**1,093**			**1,093**
6,069	*9,724*	*2,728*	*2,162*	*3,464*	*2,410*	*28,761*			*28,761*
12,036	9,020	4,047	8	988	1,779	29,707	67	1,628	31,402
103,474	**94,235**	**8,704**	**5,239**	**10,295**	**29,148**	**296,518**	**528**	**2,159**	**299,205**
115,510	*108,809*	*12,867*	*6,913*	*11,419*	*32,974*	*341,330*	*595*	*3,787*	*345,712*
12,410	9,203	4,084	15	988	1,782	30,322	67	1,628	32,017
104,056	**94,690**	**8,743**	**5,247**	**10,295**	**29,151**	**297,611**	**528**	**2,159**	**300,298**
121,579	*118,533*	*15,595*	*9,075*	*14,883*	*35,384*	*370,091*	*595*	*3,787*	*374,473*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENERGY, MINES AND RESOURCES				
Alberta oil sands technology and research authority				
Mineral development	1,271 *1,271*		1,012 *1,012*	478 *478*
Canada-Nova Scotia subsidiary agreement			2,296 **2,653** *7,852*	
Canada-Saskatchewan heavy oil				
Committee on ground control and emergency preparedness				
Conservation and renewable energy demonstration projects	2,753 **1,270** *6,966*		*17*	2,506 **2,255** *8,118*
Geophysical survey data—Iskwasum, Manitoba				
Manitoba non-renewable mineral resource evaluation				
National energy audit program[2]	267 **375** *806*	10 **450** *1,236*		563 **912** *1,816*
Newfoundland mineral development	**1,557** *9,878*			
Nova Scotia coal resource evaluation project			*212*	
Nova Scotia mineral development program			**1,145** *2,346*	
Nova Scotia tidal power			*25,000*	
Prince Edward Island underwater cable		20,000 *20,000*		
Remote community demonstration program				
Renewable energy development program		*4,480*		
Departmental total	4,291 **3,202** *18,921*	20,010 **450** *25,716*	3,308 **3,798** *36,439*	3,547 **3,167** *10,412*
ENVIRONMENT				
Alexander Mackenzie grease trail				
Basse Côte Nord agreement				
Canada/Manitoba beaver co-operative agreement				
Great Lakes water quality				

SELECTED MISCELLANEOUS PAYMENTS AND FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
				184		184			184
				9		**9**			**9**
				423		*423*			*423*
		941	232			3,934			3,934
		941	*232*			*3,934*			*3,934*
						2,296			2,296
						2,653			**2,653**
						7,852			*7,852*
			1,749			1,749			1,749
			1,876			**1,876**			**1,876**
			8,686			*8,686*			*8,686*
	19					19			19
	19					*19*			*19*
	2,430	1,545	54		7	9,295	134	365	9,794
	4,991	**1,175**	**910**		**2,825**	**13,426**	**1,098**	**512**	**15,036**
9	*12,862*	*3,912*	*2,252*		*5,235*	*39,371*	*2,008*	*1,552*	*42,931*
		25				**25**			**25**
		317				*317*			*317*(1)
		755				*755*			*755*(1)
1,963		90	47		160	3,100			3,100
928		**317**	**262**		**414**	**3,658**			**3,658**
3,032	*130*	*633*	*768*	*128*	*706*	*9,255*			*9,255*
						1,557			**1,557**
						9,878			*9,878*
						212			*212*(1)
						1,145			**1,145**
						2,346			*2,346*(1)
						25,000			*25,000*
						20,000			20,000
						20,000			*20,000*
							165	62	227
							165	*62*	*227*
						4,480			*4,480*(1)
1,963	2,449	2,576	2,082	184	167	40,577	299	427	41,303
928	**4,991**	**1,517**	**3,048**	**9**	**3,239**	**24,349**	**1,098**	**512**	**25,959**
3,041	*13,011*	*6,558*	*11,938*	*551*	*5,941*	*132,528*	*2,173*	*1,614*	*136,315*
					106	106			106
					54(3)	**54**			**54**
					191	*191*			*191*
1,220						*1,220*			*1,220*(1)
		11				11			11
		15				**15**			**15**
		49				*49*			*49*
	1,169					1,169			1,169
	1,357					**1,357**			**1,357**
	7,926					*7,926*			*7,926*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Granular activated carbon water treatment system				
Climate program with the province of Quebec				
Crop depredation				
Downtown Winnipeg and area riverbank acquisition—ARC agreement				
Flood risk mapping	152 **171** *381*		29 **107** *539*	112 **42** *1,220*
Forest engineering research institute of Canada[1]				
Forestry development[1] [4]	**1,327** *19,760*	681 **159** *840*	**421** *2,451*	56 **958** *13,887*
Fraser river flood control				
Holy Trinity church—Prince Albert				
Improvements to the water supply in the town of Channel-Port-aux-Basques	50 *50*			
James Bay				
Lachine canal—Restoration				
Mercury studies in the Churchill Nelson diversion system				
Montreal area flooding				
Prairie Provinces water Board				
Qu'Appelle Valley				
Red River ring dyking				
West coast offshore panel review				
Yukon River basin study				
Departmental total	202 **1,498** *20,191*	681 **159** *840*	29 **528** *2,990*	168 **1,000** *15,107*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
			1,992			1,992			1,992
			1,992			*1,992*			*1,992*
568						568			568
548						**548**			**548**
2,531						*2,531*			*2,531*
		125	279	256		660			660
		102	**277**	**219**		**598**			**598**
		1,910	*3,891*	*4,487*		*10,288*			*10,288*
		719				719			719
		761				**761**			**761**
		2,854				*2,854*			*2,854*
453	427	137				1,310			1,310
1,809	**575**		**167**			**2,871**			**2,871**
4,936	*3,984*	*1,234*	*1,014*			*13,308*			*13,308*
679						679			679
587						**587**			**587**
9,370						*9,370*			*9,370*
92	911					1,740			1,740
4,413	**826**				**515**	**8,619**			**8,619**
146,662(3)(f)	*18,391*				*20,515*(3)(f)	*222,506*			*222,506*
					3,150	3,150			3,150
					4,350	**4,350**			**4,350**
					57,185	*57,185*			*57,185*
			13			**13**			**13**
			100			*100*			*100*(f)
						50			50
						50			*50*
59						59			59
80						**80**			**80**
318						*318*			*318*
550						550			550
1,700						**1,700**			**1,700**
2,250						*2,250*			*2,250*
		85				85			85
		159				*159*			*159*
7,463						*7,463*			*7,463*(f)
		440	*440*	*440*		*1,320*			*1,320*
			148			148			148
			344			**344**			**344**
			6,506			*6,506*			*6,506*
		303				303			303
		149				**149**			**149**
		605				*605*			*605*
					387	387			387
					387	*387*			*387*
								91	91
								498	**498**
								1,094	*1,094*
2,401	2,507	1,380	2,419	256	3,643	13,686		91	13,777
9,137	**2,758**	**1,027**	**801**	**219**	**4,919**	**22,046**		**498**	**22,544**
174,750	*30,301*	*7,251*	*13,943*	*4,927*	*78,278*	*348,578*		*1,094*	*349,672*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
FISHERIES AND OCEANS				
Carnation creek project				
Industrial development	*5,973*	*716*	*2,904*	*2,060*
Departmental total	*5,973*	*716*	*2,904*	*2,060*
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Caribou management				
Community development on and off reserves	7,100 **2,537** *54,487*[3]			
Cree-Katimavik school board (James Bay)				
Economic development[3]				
Forest protection				
Hollow Water access road				
Hydro land lines				
Indian policing	**14**[3] *101*	18 **16**[3] *154*	121 **109**[3] *532*	
Inuit housing (James Bay)				
Jackhead road design				
James Bay and northern Quebec agreement				
Joint school—Indian and Inuit affairs				
Natural resources development				
Northeastern Quebec agreement				
Northern flood				
Northern Ontario rural development				
Roads on and to reserves				
Sioux Lookout roads				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
					18	18			18
					18	*18*			*18*(1)
	75					75			75
	76					**76**			**76**
915	*736*	*14*			*482*	*13,800*			*13,800*(1)
	75				18	93			93
	76					**76**			**76**
915	*736*	*14*			*500*	*13,818*			*13,818*
		25				25			25
		25				*25*			*25*(1)
						7,100			7,100
						2,537			**2,537**
						54,487			*54,487*
27,603						27,603			27,603
28,604(3)						**28,604**			**28,604**
132,278						*132,278*			*132,278*
							1,442(3)		1,442
							924(3)		**924**
							2,366(3)		*2,366*
	149					149			149
	143					**143**			**143**
	1,452					*1,452*			*1,452*
		25				25			25
		25				*25*			*25*(1)
825		1,905				2,730			2,730
		2,133				**2,133**			**2,133**
825		*5,616*				*6,441*			*6,441*
		613	707	759	927	3,145	121	208	3,474
		461(3)	**656**(3)	**647**(3)	**818**(3)	**2,721**	**110**(3)	**188**(3)	**3,019**
		2,454	*4,289*	*4,116*	*4,359*	*16,005*	*356*	*974*	*17,335*
3,900						3,900			3,900
5,000						**5,000**			**5,000**
8,900						*8,900*			*8,900*
		30				30			30
		30				*30*			*30*(1)
8,000						8,000			8,000
8,000						**8,000**			**8,000**
33,247						*33,247*			*33,247*
		944				944			944
		895				**895**			**895**
		15,507				*15,507*			*15,507*
	250					250			250
	230					**230**			**230**
	4,453					*4,453*			*4,453*
1,783						1,783			1,783
18,248						**18,248**			**18,248**
24,657						*24,657*			*24,657*
		77				77			77
		84				**84**			**84**
		212				*212*			*212*
	256					256			256
	79					**79**			**79**
	486					*486*			*486*
		950				950			950
		978				**978**			**978**
		7,231				*7,231*			*7,231*
	12,735					**12,735**			**12,735**
	29,168					*29,168*			*29,168*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Social services—Adult and day care				
Social services—Child care				
Tripartite Indian services				
Water reservoir—Temiscaming				
Wild fur				
Departmental total	7,100 **2,551** *54,588*	18 **16** *154*	121 **109** *532*	
JUSTICE				
Compensation to victims of crime	22 **9** *99*		86 **85** *213*	35 **35** *345*
Criminal legal aid	964 **629** *4,482*	147 **121** *901*	1,869 **1,052** *9,023*	922 **1,010** *6,503*
Native courtworker	70 **67** *381*	*52*	*70*	
Pilot projects relating to family court	**6** *329*(f)			**9** *362*(f)
Departmental total	1,056 **711** *5,291*	147 **121** *953*	1,955 **1,137** *9,306*	957 **1,054** *7,210*
LABOUR				
Canada Mortgage and Housing Corporation	8,552 **31,116** *101,387*	3,063 **3,516** *11,323*	19,934 **17,253** *79,134*	13,615 **10,469** *40,627*
NATIONAL DEFENCE				
Emergency planning	1,533 **19** *2,864*	31 **44** *632*	18 **105** *3,277*	1,806 **346** *4,418*
NATIONAL HEALTH AND WELFARE				
Canada assistance plan	74,081 **71,278** *713,850*	17,575 **16,553** *160,341*	104,672 **93,050** *807,965*	126,175 **111,678** *963,137*
Services to young offenders				419 **768** *5,247*
Vocational rehabilitation of disabled persons	1,816 **1,143** *8,111*	324 **502** *2,297*	2,986 **2,864** *22,042*	4,232 **4,401** *22,335*
Departmental total	75,897 **72,421** *721,961*	17,899 **17,055** *162,638*	107,658 **95,914** *830,007*	130,826 **116,847** *990,719*
PUBLIC WORKS				
Construction of the Customs and Immigration Complex, Woodstock				**702** *1,401*
Construction of the Market Square Hotel and Trade Centre, Saint John (maximum of $8,086,000)				3,698 **7,740** *16,586*

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
	16,155					16,155			16,155
	12,779					**12,779**			**12,779**
	129,211					*129,211*			*129,211*
	7,180					7,180			7,180
	5,689					**5,689**			**5,689**
	36,791					*36,791*			*36,791*
	191					191			191
	153					**153**			**153**
	1,055					*1,055*			*1,055*
53						53			53
53						*53*			*53*
		205				205			205
		205				*205*			*205*[7]
42,164	24,181	4,774	707	759	927	80,751	1,563	208	82,522
59,852	**31,808**	**4,551**	**656**	**647**	**818**	**101,008**	**1,034**	**188**	**102,230**
199,960	*202,616*	*31,305*	*4,289*	*4,116*	*4,359*	*501,919*	*2,722*	*974*	*505,615*
652	882	105	99	235	282	2,398	38	5	2,441
648	**872**	**104**	**98**	**232**	**279**	**2,362**	**27**	**18**	**2,407**
5,082	*7,708*	*939*	*829*	*1,598*	*2,365*	*19,178*	*194*	*82*	*19,454*
7,042	16,821	2,711	1,846	5,985	9,526	47,833	448	220	48,501
7,042	**14,520**	**1,291**	**1,185**	**2,464**		**29,314**	**418**	**270**	**30,002**
58,273	*92,870*	*11,540*	*9,439*	*22,066*	*27,947*	*243,044*	*2,750*	*1,187*	*246,981*
274	420	221	411	743	590	2,729	246	53	3,028
220	**379**	**196**	**449**	**711**[3]	**635**	**2,657**	**282**	**45**	**2,904**
760	*2,836*	*1,552*	*2,920*	*5,042*	*5,009*	*18,622*	*1,436*	*333*	*20,391*
						15			**15**
	235		*312*		*48*	*1,286*			*1,286*
7,968	18,123	3,037	2,356	6,963	10,398	52,960	732	278	53,970
7,910	**15,771**	**1,591**	**1,732**	**3,407**[3]	**914**	**34,348**	**647**	**333**	**35,328**
64,115	*103,649*	*14,031*	*13,500*	*28,706*	*35,369*	*282,130*	*4,380*	*1,602*	*288,112*
66,227	163,374	23,064	6,700	37,101	8,608	350,238	28,532	17,150	395,920
	16,266	**8,959**	**69,773**	**1,069**	**2,617**	**161,038**	**10,675**		**171,713**
66,227	*245,861*	*46,313*	*228,877*	*47,238*	*23,391*	*890,378*	*55,656*	*17,392*	*963,426*
1,249	1,375	484	125	325	2,354	9,300	58	54	9,412
1,612	**622**	**265**	**18**	**14**	**26**	**3,071**			**3,071**
20,826	*24,577*	*4,444*	*2,905*	*7,123*	*9,986*	*81,052*	*524*	*219*	*81,795*
1,147,850	943,523	132,178	143,512	334,286	598,787	3,622,639	10,227	2,424	3,635,290
1,043,754	**830,870**	**108,870**	**142,540**	**326,020**	**531,194**	**3,275,807**	**10,153**	**1,641**	**3,287,601**
5,210,581	*7,174,876*	*987,044*	*1,038,502*	*2,252,347*	*3,829,244*	*23,137,887*	*80,598*	*17,976*	*23,236,461*
	18,773				705	19,897		78	19,975
	19,319				**3,846**	**23,933**		**400**	**24,333**
65,040	*178,248*				*13,160*	*261,695*		*3,102*	*264,797*
[5]	34,856	8,848	3,671	21,081	20,981	98,795	743	430	99,968
	35,139	**1,671**	**3,684**	**10,368**	**7,050**	**66,822**		**686**	**67,508**
	219,795	*39,377*	*33,988*	*81,108*	*45,815*	*474,868*	*2,370*	*4,586*	*481,824*
1,147,850	997,152	141,026	147,183	355,367	620,473	3,741,331	10,970	2,932	3,755,233
1,043,754	**885,328**	**110,541**	**146,224**	**336,388**	**542,090**	**3,366,562**	**10,153**	**2,727**	**3,379,442**
5,275,621	*7,572,919*	*1,026,421*	*1,072,490*	*2,333,455*	*3,888,219*	*23,874,450*	*82,968*	*25,664*	*23,983,082*
						702			**702**
						1,401			*1,401*[7]
						3,698			**3,698**
						7,740			**7,740**
						16,586			*16,586*

Summary of federal-provincial shared-cost programs—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Maintenance cost of Perley Bridge and McDonald Cartier Bridge				
Moncton core revitalization				2,999 **825** *3,824*
Sault Ste Marie infrastructure program				
Departmental total				6,697 **9,267** *21,811*
REGIONAL INDUSTRIAL EXPANSION				
Industrial and regional development—Other(6) (7)	25,253 **17,912** *519,778*	2,070 **8,623** *294,946*	42,580 **71,960** *526,117*	19,252 **21,675** *500,470*
Tourism	33 **34** *277*	26 **40** *382*	42 **58** *3,262*	34 **42** *402*
Departmental total	25,286 **17,946** *520,055*	2,096 **8,663** *295,328*	42,622 **72,018** *529,379*	19,286 **21,717** *500,872*
SECRETARY OF STATE				
Citizenship language instruction for immigrants	20 **17** *72*	2 **2** *8*	19 **16** *136*	*2*
Citizenship language texts for immigrants		**1** *1*	*6*	
Official languages in education	2,476 **2,187(3)** *16,795*	1,210 **1,011** *8,403*	4,165 **4,122** *34,007*	26,071 **23,924(3)** *183,212*
Post-secondary education payments—72	*49,939*	*11,895*	*167,713*	*65,030*
Post-secondary education payments—77	59,688 **56,120** *351,383*	12,933 **12,063** *75,174*	89,866 **83,591** *528,946*	73,704 **68,576** *431,656*
Departmental total	62,184 **58,324** *418,189*	14,145 **13,077** *95,481*	94,050 **87,729** *730,808*	99,775 **92,500** *679,900*
TRANSPORT				
Assistance in capital improvements to the intercity bus systems	*920*	*199*	*202*	*1,908*
Assistance in strengthening and improving the primary highway networks	7,097 **16,545** *65,739*	1,770 **1,203** *11,362*	7,347 **9,161** *55,461*	9,936 **7,436** *54,128*
Assistance in the undertaking of a comprehensive port master plans study of commercial and ferry ports				
Construction of a new airport at Chibougamau-Chapais				
Construction of grade separations				
Highway infrastructure developments and improvements		1,133 *1,133*		
Improvements to the railway infrastructure at Churchill				

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
	32					32			32
	33					**33**			**33**
	3,397					*3,397*			*3,397*
						2,999			2,999
						825			**825**
						3,824			*3,824*
	6,780					6,780			6,780
	7,108					**7,108**			**7,108**
	14,459					*14,459*			*14,459*
	6,812					13,509			13,509
	7,141					**16,408**			**16,408**
	17,856					*39,667*			*39,667*
49,557	11,076	15,783	3,070	3,113	1,742	173,496	2,371	89	175,956
44,417	**15,859**	**18,556**	**7,898**	**1,668**	**4,783**	**213,351**	**1,146**	**870**	**215,367**
1,065,329	*251,411*	*238,353*	*171,192*	*91,171*	*141,313*	*3,800,080*	*8,896*	*6,943*	*3,815,919*(7)
161	153	90	68	149	137	893	46	28	967
167	**168**	**38**	**34**	**153**	**165**	**899**	**31**	**31**	**961**
1,636	*5,813*	*2,128*	*320*	*1,048*	*3,603*	*18,871*	*180*	*196*	*19,247*
49,718	11,229	15,873	3,138	3,262	1,879	174,389	2,417	117	176,923
44,584	**16,027**	**18,594**	**7,932**	**1,821**	**4,948**	**214,250**	**1,177**	**901**	**216,328**
1,066,965	*257,224*	*240,481*	*171,512*	*92,219*	*144,916*	*3,818,951*	*9,076*	*7,139*	*3,835,166*
963	2,674	396	70	1,016	2,230	7,390			7,390
1,243	**2,829**	**334**	**73**	**1,549**	**2,493**	**8,556**			**8,556**
7,875	*22,526*	*2,048*	*530*	*6,334*	*10,785*	*50,316*			*50,316*
47	100	35	11	185	120	498			498
15	**299**	**24**	**3**	**176**	**175**	**693**			**693**
526	*1,798*	*134*	*61*	*1,012*	*511*	*4,049*			*4,049*
81,474	63,229	6,127	2,854	6,117	7,549	201,272	234	432	201,938
81,623	**60,187**(3)	**5,947**(3)	**2,333**(3)	**5,257**	**5,999**(3)	**192,590**(3)	**180**(3)	**190**(3)	**192,960**(3)
1,143,452	*610,607*	*50,917*	*20,172*	*45,389*	*52,858*	*2,165,812*	*1,131*	*1,642*	*2,168,585*
(21,213)						(21,213)			(21,213)
(3,588)						**(3,588)**			**(3,588)**
1,734,611	*1,303,018*	*178,283*	*145,056*	*366,801*	*189,062*	*4,211,408*			*4,211,408*(7)
484,838	837,358	114,586	115,066	201,801	289,457	2,279,297	4,482	2,258	2,286,037
447,289	**790,175**	**95,703**	**104,103**	**150,875**	**254,848**	**2,063,343**	**3,818**	**1,641**	**2,068,802**
2,735,359	*5,027,757*	*647,857*	*627,681*	*1,087,482*	*1,498,437*	*13,011,732*	*26,823*	*11,671*	*13,050,226*
546,109	903,361	121,144	118,001	209,119	299,356	2,467,244	4,716	2,690	2,474,650
526,582	**853,490**	**102,008**	**106,512**	**157,857**	**263,515**	**2,261,594**	**3,998**	**1,831**	**2,267,423**
5,621,823	*6,965,706*	*879,239*	*793,500*	*1,507,018*	*1,751,653*	*19,443,317*	*27,954*	*13,313*	*19,484,584*
						3,229			*3,229*(7)
						26,150			26,150
						34,345			**34,345**
						186,690			*186,690*
	500					500			500
	700(3)					**700**(3)			**700**(3)
	1,200					*1,200*			*1,200*
3,500						*3,500*			*3,500*(7)
1,000	1,000					2,000			2,000
1,000	*1,000*					*2,000*			*2,000*
						1,133			1,133
						1,133			*1,133*
		48				**48**			**48**
		48				*48*			*48*

Summary of federal-provincial shared-cost programs—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Installation of two aviation hazard beacon systems at Grande Cache airport				
Relocation of a control tower at Montmagny				
Transportation development for highway construction, upgrading and improvement				6,197 *6,197*
Departmental total	7,097 **16,545** *66,659*	2,903 **1,203** *12,694*	7,347 **9,161** *55,663*	16,133 **7,436** *62,233*
Grand total	209,282 **233,194** *1,986,887*	63,646 **48,133** *620,261*	277,779 **304,887** *2,303,159*	297,318 **290,333** *2,375,046*

Amounts in roman type are 1984-85 expenditures.
Amounts in **bold face** type are 1983-84 expenditures.
Amounts in *italic* type are expenditures from inception (including 1984-85 expenditures).
(f) Program completed.
(1) On September 17, 1984, the Canadian Forestry Service, previously under the Department of Environment, was transferred to the Department of Agriculture. Information is therefore reported under both departments for the applicable period.
(2) Includes the Energy buses program.
(3) Amends reporting in previous year's Public Accounts.
(4) Was originally called "Forest management subsidiary agreement".
(5) No payment is made to Quebec under this legislation. However, payments are made under the Canada Assistance Plan towards costs associated with the rehabilitation of disabled persons.
(6) Was originally called "Regional Economic Expansion programs".
(7) Includes programs in respect to comprehensive rural area development programs, Special Agricultural and Rural Development Act, development opportunity initiatives, atlantic provinces management training agreement and the atlantic provinces physical distribution advisory services, Newfoundland and Labrador Development Corporation.
Does not include an amount of $32,006 from inception: not allocated by province.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
				54		*54*			*54*(f)
65						*65*			*65*(f)
						6,197			6,197
						6,197			*6,197*
1,000	1,500	48				36,028			36,028
	700					**35,045**			**35,045**
4,565	*2,200*	*48*		*54*		*204,116*			*204,116*
1,918,108	2,175,191	338,164	348,362	666,222	962,480	7,256,552	49,354	25,575	7,331,481
1,840,205	**1,957,824**	**272,137**	**396,852**	**554,753**	**862,333**	**6,760,651**	**29,332**	**9,171**	**6,799,154**
12,729,723	*15,723,895*	*2,392,036*	*2,771,064*	*4,341,395*	*6,021,645*	*51,265,111*	*186,133*	*72,919*	*51,524,163*

SECTION 35

1984-85
PUBLIC ACCOUNTS

Grants and Contributions

(total expenditure by recipient or class of recipients, together with a detailed listing of individual payments of $50,000 or over)

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Treasury Board	35.92
Veterans Affairs	35.92

AGRICULTURE $862,404,793

Department $845,102,787

AGRI-FOOD DEVELOPMENT PROGRAM $772,746,718

Agricultural research in universities and other scientific organizations in Canada $1,325,830—Universities of: Alberta Edmonton Alta $99,400, British Columbia Vancouver BC $171,000, Guelph Guelph Ont $373,000, Laval Québec Qué $131,700, Manitoba Winnipeg Man $155,100, McGill Montréal Qué $103,675, Saskatchewan Saskatoon Sask $131,855.

World Food Day Association of Canada $60,000

Royal Agricultural Winter Fair Toronto $100,000

Canadian Western Agribition Regina $100,000

Le Salon international de l'agriculture et de l'alimentation $50,000—Centre de Promotion de l'Industrie Agricole et Alimentaire du Québec Inc Québec Qué $50,000.

Canadian Council on 4-H Clubs $45,000

Federated Women's Institutes of Canada $20,000

Canadian Plowing Council $10,000

Grants to assist in the marketing of agricultural products $20,000

Canadian Horticultural Council $30,000

Canadian Agricultural Research Council $60,442

Canada's fee for membership in the International Commission on Irrigation and Drainage $3,000

Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs $2,448,542—Canadian National Exhibition Assoc Toronto Ont $54,511, Edmonton Northlands Edmonton Alta $51,740, Royal Agricultural Winter Fair Toronto Ont $63,538, Salon International de l'Agriculture et de l'Alimentation Montréal Qué $59,943.

Freight on livestock shipments to and from the Royal Agricultural Winter Fair Toronto $90,059

4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs $235,977—Province of Ontario $89,310.

Canada's fee for membership in the International Society for Horticultural Science $1,365

Producer and industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production $752,020—Brights Wines Niagara Ont $51,575, Canola Council of Canada Winnipeg Man $100,107, University of Saskatchewan Saskatoon Sask $79,593.

Contribution to Canadian National Livestock Records for the purpose of computerizing their recording systems $400,000

Contribution for the construction, extension or improvement of exhibition facilities at the Canadian Western Agribition $1,400,000

Contribution to Organization for Economic Co-operation and Development $12,705

Canada Grains Council $90,000

Contribution to Canadian commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural and food products $312,038

Producer groups toward the cost of construction of regular cold storages, frost free, controlled-atmosphere, jacketed or other specialized potato, fruit or vegetable storages, in accordance with terms and conditions prescribed by the Governor in Council $3,303,656—Compton Bros Inc Bangor PEI $58,800, Cooperatives des Pomiculteurs Canton de l'Est Cté Rouville Qué $147,438, Cooperatives des Pomiculteurs du Québec Farnham Qué $50,786, Four Season Potato Ltd Winkler Man $126,667, Holes Greenhouses St Albert Alta $88,035, Ingleside Farms Inc Albany PEI $97,300, Jank Bros Manitoba Bruxelles Man $122,444, Lake Area Co-op Growers Kelowna BC $92,267, Martin Gerrits and Sons Bowmanville Ont $69,828, Miyanago Brothers Farms Taber Alta $82,318, J Nickel Farms Ltd Plum Coulee Man $87,636, 466203 Ontario Ltd Newmarket Ont $125,996, Riverscourt Farms Ltd Niagara on the Lake Ont $143,330, Sanderson Storage Co Cornwall PEI $58,333, Tobrique Farms Ltd Drummond NB $89,874, Tri-Country Apple Growers Trenton Ont $500,000, Westbank Packers Growers Ltd Westbank BC $413,333.

Payments to producer organizations of amounts equal to: (i) the interest paid or payable in respect of money borrowed by the Organizations and used to make advance payments to producers for their crops; and (ii) defaults by producers in the repayment of advances guaranteed by the Minister of Agriculture, pursuant to the Advance Payments for Crops Act $6,384,592

Contribution to a market promotion organization to promote the sale of Canadian seed potatoes $105,819—Canadian Seed Potato Export Agency Fredericton NB $105,819.

Contribution to United Co-operatives of Ontario $7,500,000

Payments to co-operative associations, processors or selling agencies under the Agricultural Products Co-operative Marketing Act $67,044—Federation des Producteurs de Bleuets du Saguenay Lac St Jean St Bruno Qué $58,147.

Federal Development Strategy for Prince Edward Island $1,214,120—Charlottetown Farmers Market Co Charlottetown PEI $214,790, LW Mackay Breadalbane PEI $53,136, PEI Cattlemen's Assoc Kensington PEI $63,030, PEI Quality Swine Inc Charlottetown PEI $92,036, PEI Soil and Crop Improvement Assoc Charlottetown PEI $173,750.

Initiatives under the Authority of the General Development Agreements $10,855,338—Cobi Foods Inc Berwick NS $99,119, Province of British Columbia Victoria BC $3,877,537, JW Mason and Sons Ltd Windsor NS $51,242, Province of Manitoba Winnipeg Man $1,325,517, Newfoundland Exchequer Account St John's Nfld $576,473, Nova Agri Associates Ltd Port Williams NS $57,066, Nova Scotia Cattlemen's Assoc Truro NS $57,738, Nova Scotia Fruit Growers Assoc Kentville NS $52,507, Office de la planification et du développement du Québec Québec Qué $1,092,831.

Initiatives undertaken in special areas $1,427,661—ADELIM Inc Îles de la Madeleine Qué $50,000 Siga informatique St Hyacinthe Qué $79,660, Société Coopérative de la Baie des Chaleurs Paspédiac Qué $265,000.

Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for innovation and technological transfer in Québec $1,493,509—New Brunswick Seed Growers Co-operative Ltd Hartland NB $135,000, PEI Department of Agriculture Charlottetown PEI $746,000, University of Saskatchewan Saskatoon Sask $98,226.

Contribution to apple growers for the purpose of compensating for frost damage and for the re-establishment of the production capabilities of commercial orchards $13,968,343—D Bélanger & S Corbeil St Joseph du Lac Qué $57,564, M Bieler Frelighsburg Qué $70,352, O Blanchard Wickham Qué $53,152, R Côté Rougemont Qué $75,636, L Dauphinais Hemmingford Qué

AGRICULTURE—*Continued*

$57,048, P Gadbois Rougemont Qué $73,000, G Guindon St Joseph du Lac Qué $50,220, G C Jodoin Rougemont Qué $56,128, Klear Bright Farms Mouth of Keswick NS $97,106, Y Lafrance St Joseph du Lac Qué $67,464, Les Missionnaires Oblats Rougemont Qué $65,844, Les Vergers Tougas Inc Bedford Qué $51,244, J D Lussier St Damase Qué $92,424, M Mailloux Granby Qué $52,848, J C McLean Frelighsburg Qué $52,596, J R McLean Inc Frelighsburg Qué $97,772, D Paquin St Joseph du Lac Qué $58,752, F Plaziac Frelighsburg Qué $74,448, J Proulx Oka Qué $61,644, L St Aubin Oka Qué $66,184, Stirling Fruit Farms Ltd Wolfville NS $66,560, Succession L McLean St Ignace de Stanbridge Qué $60,552, Vergers des Horizons Inc Warwick Qué $57,756, Verger Donald Gagnon Inc Dunham Qué $74,820, Verger Paul Jodoin Inc St Jean Baptiste Qué $126,536 Verger Modèle Inc Frelighsburg Qué $58,076.

Agriculture Canada's fee for membership in the International Dairy Federation Canada $14,077

Commonwealth Agricultural Bureau $670,627

Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act $397,263,984

Payments under the Farm Loans Interest Rebate Act $10,282,591—Farm Credit Corporation Ottawa Ont $10,282,591.

Canada Safety Council in support of National Farm Safety Week $4,000

Payments to producers for named agricultural commodities pursuant to the minimum provision of the Agricultural Stabilization Act $12,857,142

Contributions to the provinces under the Crop Insurance Act $188,460,003—Provinces of: Alberta $51,216,905, British Columbia $3,420,529, Manitoba $16,411,568, New Brunswick $1,204,097, Newfoundland $73,627, Nova Scotia $229,017, Ontario $21,087,822, Prince Edward Island $1,160,099, Québec $28,908,467, Saskatchewan $64,747,872.

Loan guarantees under the Farm Improvement Loans Act $5,700,102

Contribution to the provinces of Manitoba, Saskatchewan and Alberta under the Federal-Provincial Agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl $1,041,596—Provinces of: Alberta $610,717, Saskatchewan $383,500.

Contributions to field crop producers in Manitoba and in Northwestern Saskatchewan for crop losses caused by excess moisture $8,109,914—Provinces of: Manitoba $648,380, Saskatchewan $7,461,533.

Contributions to Quebec farmers for increased feed costs as a result of forage crop losses in 1983 caused by adverse weather $27,000,000

Contributions to the provinces of Manitoba and Saskatchewan for groundwater and drought-proofing investigations and studies for long-term strategy and economic development $141,276—Manitoba Department of Finance Winnipeg Man $90,754, Saskatchewan Environment Regina Sask $50,522.

Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies $7,400,824—Aalbstadt-Marais Water Co-op Ltd Emerson Man $103,511, Maple Creek Water Co-op Ltd Pine Falls Man $72,960, Rosenfeld Community RM of Rhineland Altona Man $55,584, St George's Utilities Co-op St George Man $56,886, South Side Water Co-op Ltd High Prairie Alta $53,200.

Contributions to livestock producers within designated drought areas of Manitoba, Saskatchewan and Alberta to assist the producers in the cost of retaining their breeding herds and payments to the provinces for administration $59,814,929—A-7 Ranch Nanton Alta $89,678, Alberta Livestock Transplants Ltd Calgary Alta $50,714, Alberta Provincial Treasurer Edmonton Alta $51,058, C L Ranches Ltd Calgary Alta $55,642, Curry Cattle Co Ltd Youngtown Alta $57,120, McIntyre Ranching Co Ltd Lethbridge Alta $105,618, Nelsons J H Ranches Ltd High River Alta $51,571, Palmer Ranch 1984 Ltd Pincher Creek Alta $53,657, Rocking P Ranch Ltd Nanton Alta $50,266, Rutledge Ranching Co Ltd Monitor Alta $51,000.

New Employment Expansion and Development (NEED) Program $98,593

AGRI-FOOD REGULATION AND INSPECTION PROGRAM $6,537,324

Canada's fee for membership in the Office international des épizooties $38,116

Canadian Veterinary Medical Association $3,590

In accordance with an agreement entered into with the Provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland, payments to the Province of Prince Edward Island toward the cost of design and construction of a veterinary science teaching facility at Charlottetown, Prince Edward Island $4,341,343—Prince Edward Island Crown Building Corporation Charlottetown PEI $4,341,343.

Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act $484,329

Contributions to the provinces in accordance with the Regulations of the Governor in Council of amounts not exceeding two-fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies $74,317—Province of Ontario $73,977.

Contribution to the Ontario Veterinary College of the University of Guelph $150,000

Contribution to the XXIII World Veterinary Congress $200,000—Canadian Veterinary Medical Assoc Ottawa Ont $200,000.

In accordance with the agreement entered into with the Province of Québec towards the cost of construction or enlargement to veterinary science teaching facilities at the University of Montreal at St Hyacinthe Quebec $1,245,629—Government of Québec Québec Qué $1,245,629.

CANADIAN FORESTRY SERVICE PROGRAM $65,710,628(1)

Canadian Scholarship Program $194,985

Contribution to the Canadian Inter-Agency Forest Fire Centre $44,655

Contribution to the University of British Columbia $723,262

Forest Engineering Research Institute of Canada $720,747

Contribution to the Council of Forest Industries of British Columbia $50,000

Contribution to the International Energy Agency/Forest Energy Agreement $170,630

Contribution to the Maritime Forestry Complex Corp (Research Centre) $173,000

Contribution to FORINTEK Canada Corporation $4,200,000

Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic

AGRICULTURE—*Concluded*

and socio-economic adjustment $52,402,958—Abitibi-Price Pine Falls Man $96,365, Acadia Forest Products Ltd Nelson Miramichi NB $290,123, Athol Co-operative Ltd Nappan Cumberland NS $151,386, Baddeck Valley Wood Producers Co-operative Ltd Baddeck NS $62,373, Boise Cascade Canada Ltd Newcastle NB $616,861, Bowater Mersey Paper Company Ltd Liverpool NS $322,820, Consolidated Bathurst Bathurst NB $203,775, Federation of Woodlot Owners Fredericton NB $379,239, Fraser Inc Edmundston NB $387,829, Harrison E Parrsboro NS $54,307, JD Irving Saint John NB $583,297, Juniper Lumber Co Ltd Juniper NB $78,845, Maccan Forestry Cumberland Forestry Ltd Mahone Bay NS $95,843, Manfor The Pas Man $66,204, NBIP Ltd Dalhousie NB $90,215, Nova Scotia Forest Industries Port Hawkesbury NS $78,000, Plan de développement économique Canada/Gaspésie et Bas St-Laurent Que $1,701,137, Provinces of: British Columbia Victoria BC $5,500,000, Manitoba Winnipeg Man $215,115, New Brunswick Fredericton NB $1,072,588, Newfoundland St John's Nfld $15,302,660, Ontario Toronto Ont $12,481,046, Prince Edward Island Charlottetown PEI $660,422, Quebec Quebec Que $8,303,992, Scott Paper International Inc New Glasgow NS $379,276, Sissiboo Forest Management Ltd Digby NS $69,374, West Pictou Forest Owners Ltd Lyons Brook NS $66,215.

Contribution for the Maritime Forest Ranger School $695,397

Contribution to the New Employment Expansion and Development (NEED) Program ($135)

Contribution to organizations, community groups, businesses and individuals for projects under the Environment 2000 Program $6,335,129—Arbo Conseil Ancienne-Lorette Que $53,090, L Brace Edmonton Alta $69,789, B Bresnahan Grande Prairie Alta $77,457, E Bussey Hay River NWT $191,811, Corporation of the County of Lanark Perth Ont $111,819, Corporation of the District of North Cowichan Duncan BC $80,440, Corporation of the United Counties of Leeds and Grenville Brockville Ont $77,578, County of Northumberland Cobourg Ont $150,329, Elwood Enterprises Ltd Terrace BC $67,112, Foothills Timer Ltd Atikokan Ont $52,846, Horth Forest Division Victoria BC $67,891, J D Irving Saint John NB $366,417, Nova Scotia Landowners and Forest Fibre Producers Association Port Hawkesbury NS $97,291, Ojibways of Onegaming Band Nestor Falls Ont $61,015, W Omichinski Selkirk Man $102,756, A Pollock Edmonton Alta $386,951, S Ross Montreal Lake Sask $53,175, Sault College of Applied Arts and Technology Sault Ste Marie Ont $42,502, Société d'Exploitation des ressources de la Vallée Inc Lac-au-Saumon Que $55,546, South Nation River Conservation Authority Berwick Ont $53,837, Université Laval Ste-Foy Que $95,371, Wabigoon Lake Band No 27 Dinorwic Ont $79,956.

CANADIAN GRAIN COMMISSION PROGRAM $108,117

Contribution to the Saskatchewan Wheat Pool for the design, construction and installation of a grain weighing monitoring system in an existing grain terminal elevator in the Port of Vancouver BC $104,530

Membership fee in the International Association for Cereal Chemistry $3,587

Canadian Livestock Feed Board $17,302,006

Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council $17,004,605—Alberta Wheat Pool Vancouver BC $85,018, Assoc Coopérative Normandin Normandin Que $51,313, Borden Mercantile Company Victoria BC $102,271, Border Feedlot Surrey BC $71,635, J N Brochu Inc St-Isidore Que $112,584, Buckerfield's Ltd Armstrong BC $46,226, Duncan BC $304,089, Vancouver BC $489,805, Balfour Guthrie Co Ltd Gibbins Alta $36,923, Winnipeg Man $33,131, Burgess Feeds Ltd Agassiz BC $145,105, Canada Packers Ltd Bridgewater NS $67,561, Edmonton Alta $6,702, Maple Ont $222, Montreal Que $54,242, Port Williams NS $568,525, St-Romuald Que $23,814, Summerside PEI $235,515, Sussex NB $542,997, Toronto Ont $2,561, Truro NS $432,930, Chaîne Coopérative du Saguenay St-Bruno Que $119,248, Clearbrook Grain & Milling Company Ltd Clearbrook BC $241,314, Co-Op Atlantic Moncton NB $942,020, New Minas NS $368,978, Truro NS $31,985, Coopérative Fédérée de Québec Montreal Que $989,581, Coopérative de Services Agricoles d'Abitibi Ouest Lasarre Que $132,372, Rémi Corriveau Inc St-Nazaire Que $52,226, East Chilliwack Fruit Growers Co-Op Assoc Chilliwack BC $1,430,616, M & H Feeds Inc Surrey BC $182,713, Ferme de la Poulette Grise Ste-Foy Que $73,241, W A Flemming Ltd Truro NS $263,443, Hillcrest Farms Ltd St John's Nfld $593,293, Kohler's European Sausage Ltd Aldergrove BC $56,723, Maple Leaf Mills Ltd Calgary Alta $25,529, Cavan Ont $23,365, Edmonton Alta $4,510, Kensington PEI $55,464, Prescott Ont $23,968, F Ménard Inc L'Ange Gardien Que $55,154, Meunerie B Breton St-Narcisse-Neubois Que $60,106, Meunerie Charlevoix Enr St-Urbain Que $53,314, Mic Mac Feeds Port Williams NS $69,567, Moulées Nadeau Feeds Ltd Clair NB $215,354, Moulin Agricole Kénogami Kénogami Que $102,126, Nanaimo Farmers Co-Op Assoc Nanaimo BC $108,158, Nutribec Ltée Duberger Que $56,721, Otter Farm & Home Co Aldergrove BC $270,647, Prince Edward Island Elevator Corp Kensington PEI $126,438, Ralston Purina of Canada Ltd Drummondville Que $51,957, Kentville NS $98,017, Montreal Que $40,107, St-Romuald Que $198,415, Truro NS $368,396, Whitby Ont $11,844, Ritchie Smith Ltd Abbotsford BC $636,724, Robin Hood Multifood Inc Donovans Nfld $954,674, Milton Ont $15,863, Montreal Que $832, Smith Brokerage Ltd Saint John NB $226,420, Sure Crop Feeds Ltd Grindrod BC $206,989, Surrey Co-Op Assoc Abbotsford BC $661,011, Sussex & Studholm Agricultural Society Sussex NB $55,711, Top Shelf Feeds Inc Duncan BC $261,023, United Feeds Armstrong BC $39,548, Edmonton Alta $24,638, Midnapore Alta $5,559, Valley Feeds Ltd Burtt's Corner NB $146,084, Wall & Redekop Feeds Ltd Abbotsford BC $127,651.

Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills $297,401

COMMUNICATIONS $126,950,779

Department $45,455,255

COMMUNICATIONS AND CULTURE PROGRAM $45,455,255

Grant to the Canadian Radio Technical Planning Board $25,000

Grants to institutions and public authorities in Canada in accordance with section 29 of the Cultural Property Export and Import Act $411,598—Public Archives of Canada Ottawa Ont $61,178, National Gallery Ottawa Ont $124,450.

Grant to Fathers of Confederation Buildings Trust, Charlottetown, PEI $1,085,965

Grants to Canadian non-profit cultural organizations and institutions for special cultural activities of national significance $3,500,000—Assoc Québécoise du Jeune Théâtre Montréal Qué $80,000, Bach Tercentenary Festival Edmonton Alta $50,000, Canadian Friends of Beth Hatefusoth Don Mills Ont $100,000, Centrestage Music Toronto Ont $150,000, Comité du Centenaire du Drapeau Acadien Cap-Pele NB $50,000, Conseil Acadien de Co-operation Culturelle Moncton NB $100,000, Contemporary

COMMUNICATIONS—*Continued*

Dancers of Canada Winnipeg Man $65,000, Convergence Montréal Qué $100,000, Dawson Museum & Historical Society Dawson City YT $50,000, Digicon 85 Vancouver BC $90,000, École Nationale de Théâtre Montréal Qué $250,000, Festival Culturel de Montréal Montréal Qué $65,000, Festival International de la Nouvelle Danse Montréal Qué $50,000, Festival International du Spectacle pour Enfants Montréal Qué $125,000, Glenn Gould Memorial Foundation Toronto Ont $100,000, International Symposium on the Arts Banff Alta $200,000, Inuit Musicians Resources Project Toronto Ont $77,000, The Jack Chambers Memorial Foundation Winnipeg Man $50,000, Jeunesses Musicales du Canada Montréal Qué $99,670, Mennonite Bicentennial Commission Waterloo Ont $75,000, Nos Terres Village des Hurons Qué $175,000, Quinzaine Internationale du Théâtre du Québec Québec Qué $125,000, The Saint John 1985 Canada Summer Games Society St John NB $250,000, Sculptures Society of British Columbia Vancouver BC $50,000, Vancouver Bach Choir West Vancouver BC $90,000, Vancouver Children's Festival Vancouver BC $85,000, Vancouver Sculpture Acquisition Society Vancouver BC $50,000.

Grants to non-profit cultural organizations for participation in the Vancouver Centennial celebrations $500,000—Vancouver Museum Vancouver BC $70,000.

Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities $25,000

Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft $330,249—Telesat Canada Ottawa Ont $330,249.

Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program $12,244,953—European Space Agency Paris France $12,244,953.

Contributions to Canadian industry to assist in the creation of new commercial Telidon operating systems $3,899,052—Canadian Hospital Assoc Ottawa Ont $132,127, Community Information Centre of Metropolitan Toronto Toronto Ont $84,806, Dominion Information Services Burnaby BC $290,000, Edimedia Québec Qué $329,500, Genesys Group Inc Ottawa Ont $235,000, Infomart Toronto Ont $88,400, Meteorological and Environmental Planning Ltd Markham Ont $71,760, Videotex Atlantic Ltd Halifax NS $136,695, United Audio Visual Resources Ltd Ottawa Ont $100,000, TV Ontario O E C A Toronto Ont $78,275, Télé-Université de l'université du Québec Montreal Qué $390,000, St Clair Videotex Design Inc Toronto Ont $225,180, Pixel Production Toronto Ont $90,000, The Mep Co Markham Ont $178,240, Institut de Recherches Cliniques de Montréal Montréal Qué $75,886, Infonorth Computing Inc Sudbury Ont $205,000, Fenn Co Inc King City Ont $100,900, Faxtel Informations Systems Ltd Toronto Ont $72,519, Cybertex Publishing Ltd Montréal Qué $164,694, Les Systèmes Videotex Formic Montréal Qué $96,000, Telethought Corporation Brampton Ont $65,000, Lansdowne Consulting Group Inc Ottawa Ont $100,000, Groupe Videoway Inc Montréal Qué $105,046, Greater Vancouver Information and Referral Service Vancouver BC $100,000, Société de Gestion de L'Actualité Médicale Inc Montréal Qué $117,554.

Contribution to the Canadian Standards Association (Steering Committee on Electromagnetic Interference and Compatibility) $18,000

Contribution to the Canadian Standards Association (Steering Committee on Telecommunications) $15,000

Contribution to the Inter-American Telecommunication Conference $13,481

Canada's share of the cost of international radio, telephone and telegraph organizations: The International Telecommunication Union, Geneva Switzerland $2,113,216

Contribution to the Special Voluntary Programme for technical cooperation of the International Telecommunication Union, Geneva Switzerland $100,000

Contributions to the national arts and culture service organizations $695,000—Canadian Conference of the Arts Ottawa Ont $555,000, Canadian Crafts Council Ottawa Ont $140,000.

Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement, purchase of communications technological hardware $9,359,536—Art Gallery of Ontario Toronto Ont $180,000, Art Gallery of South Okanagan Penticton BC $100,000, Arts Community Computer Network Toronto Ont $170,730, Artspace Peterborough Ont $285,000, Arts Science and Technology Centre Vancouver BC $51,258, Assembly of British Columbia Arts Council Vancouver BC $54,000, Canadian Filmakers Distribution Centre Toronto Ont $61,345, Canadian Museums Assoc Ottawa Ont $79,441, Canadian Music Centre Toronto Ont $287,303, Capital Theatre Restoration Society Nelson BC $135,000, Centaur Foundation for the Performing Arts Montréal Qué $117,900, Centre Culturel Maillard Gravelbourg Sask $81,000, Centre des Arts Contemporains du Québec à Montréal Ville D'Anjou Qué $144,000, CIRPA/ADISQ Foundation Toronto Ont $100,000, Citadel Theatre Edmonton Alta $450,000, Co-operative de Logement et de Production Culturelle Limitée Caraquet NB $72,000, Corporation du Club des Talons Hauts Inc Québec Qué $360,000, Corporation of the Town of Kenora Kenora Ont $135,000, Cultural Federations of Nova Scotia Halifax NS $52,150, Foundation Bagatelle Incorporate Sillery Qué $85,050, Fondation du Théâtre du Nouveau Monde Montréal Qué $50,000, Galt Little Theatre Co Cambridge Ont $85,000, Hamilton Central Library Complex Hamilton Ont $67,500, Harbourfront Corporation Toronto Ont $83,500, Image 2-Image de Deuxième Génération Télématique Montréal Qué $75,000, Manitoba Children's Museum Winnipeg Man $67,500, Mechanics Institute of Montréal Montréal Qué $90,000, Memorial University of Newfoundland St John's Nfld $1,365,283, Musée d'Art de Joliette Joliette Qué $112,500, National Ballet of Canada Toronto Ont $219,250, Northern Arts and Cultural Centre Yellowknife NWT $97,200, Nunatta Sunaqutangit Museum Society Frobisher Bay NWT $90,000, Opera Ballet Hall Corporation Toronto Ont $72,000, Richmond Gateway Theatre Society Richmond Stettler and District Cultural Arts Foundation Stettler Alta $110,000, St Lawrence Centre for the Arts Toronto Ont $90,000, Sudbury Science Centre Sudbury Ont $225,000, Thunder Bay Arts Centre Thunder Bay Ont $590,945, Vieux Port de Montréal Montréal Qué $442,291, Western Front Society Vancouver BC $51,300.

Contributions for the development of the Canadian book publishing industry $9,670,693—87245 Canada Inc Montréal Qué $62,799, Aquila Communications Ltd Toronto Ont $54,175, Assoc of Canadian Publishers Toronto Ont $78,750, Assoc pour l'exportation du livre Canada Ottawa Ont $353,250, Biblio-Informatica Outremont Qué $120,037, Canada Publishing Corporation Agincourt Ont $498,447, Canadian Telebook Agency Willowdale Ont $343,360, Corporation des Éditions Fides Montréal Qué $58,284, Diffusion Prologue Ville St-Laurent Qué $50,000, Douglas and McIntyre Ltd Vancouver BC $163,102, Éditions de Mortagne Boucherville Qué $123,712, Éditions du Renouveau Pédagogique Montréal Qué $137,839, Éditions France Amérique Montréal Qué $58,285, Éditions Héritage Inc St Lambert Qué $232,030, Éditions Hurtubise HMH Ltée Ville Lasalle Qué $59,050, Éditions Internationales Alain Stanké Ltée Montréal Qué $88,370, Éditions la Presse Ltée Montréal Qué $87,154, Éditions Lemeac Inc Outremont Qué $66,215, Éditions Libre Expression Montréal Qué $83,315, Éditions Marcel Broquet Inc Candiac Qué $57,235,

COMMUNICATIONS—*Concluded*

Éditions Québec Amérique Montréal Qué $139,217, Fitzhenry and Whiteside Ltd Markham Ont $65,188, Gaetan Morin Éditeur Ltd Chicoutimi Qué $120,692, General Publishing Co Ltd Don Mills Ont $89,810, Guérin Éditeur Ltée Montréal Qué $380,448, Hancock House Publishers Ltd Surrey BC $54,705, Hurtig Publishers Edmonton Alta $110,527, Ontario International Self Counsel Press Ltd North Vancouver BC $79,282, Key Porter Books Ltd Toronto Ont $74,228, Lester and Orpen Denny's Ltd Toronto Ont $52,826, Librairie Beauchemin Ltée Montréal Qué $91,374, Lidec Incorporated Outremont Qué $161,069, Lodd Marketing Ltd Toronto Ont $106,440, McClelland and Stewart Ltd Toronto Ont $373,068, Modulo Éditeur Inc Montréal Qué $51,306, Mondia Éditeurs Laval Qué $53,796, Novalis le Droit Ottawa Ont $93,651, Presses de l'Université du Québec Ste-Foy Qué $54,591, Richard de Boo Publishers Don Mills Ont $51,796, Sablier Incorporated Varennes Qué $64,127, Sogides Ltée Montréal Qué $388,192, Tundra Books Inc Montréal Qué $52,605, University of Toronto Press Toronto Ont $115,876, Welch Publishing Co Inc Burlington Ont $73,751, Western Producers Prairie Books Saskatoon Sask $89,496, Whitecaps Books Ltd North Vancouver BC $76,404.

Contribution to Toronto International (Jubilee) Festival 1984 $150,000—Toronto International Jubilee Festival Toronto Ont $150,000.

Contribution to Stratford Shakespearean Festival Foundation $200,000—Stratford Festival Theatre Stratford Ont $200,000.

Contributions to support film and video national service organizations $279,600—Academy of Canadian Cinema Toronto Ont $160,800.

Contribution to the Montreal International Software Market Inc (MIM) $500,000—Montreal International Software Market Inc Montreal Qué $500,000.

Contributions to support cultural enterprises infrastructure development-ERDA Manitoba $18,912

Contributions to Expo's World Festival of the Performing Arts $300,000—Vancouver Opera Assoc Vancouver BC $55,000, Vancouver Playhouse Assoc Vancouver BC $50,000.

Canada Council $72,614,000

Payment to the Canada Council within the meaning of Section 20 of the Canada Council Act, to be used for the general purposes set out in Section 8 of the Act $72,614,000

National Film Board $276,521

Grants in support of significant film events of national and/or international interest held in Canada, as determined by the Board of Trustees $10,000

Summer Career—Access Component of the 1984 Summer Canada Program $15,895

Transfer payments to Quebec in respect of reciprocal taxation agreements $250,626

National Library $37,303

Grant to the International Federation of Library Associations $10,000

International Serials Data System $27,303

National Museums of Canada $8,567,700

Total assistance to museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities $8,566,900—Public Programming Assistance $4,735,339—Art Gallery of Greater Victoria Victoria BC $136,500, Art Gallery of Ontario Toronto Ont $214,000, British Columbia Provincial Museum Victoria BC $144,000, Canadian Museums Assoc Ottawa Ont $175,000, Confederation Centre Art Gallery and Museum Charlottetown PEI $90,000, Edmonton Art Gallery Edmonton Alta $149,000, Glenbow Alberta Institute Calgary Alta $144,000, Manitoba Museum of Man and Nature Winnipeg Man $273,339, McCord Museum Montreal Que $150,000, Montreal Museum of Fine Arts Montreal Que $295,500, Musée d'art contemporain Montreal Que $117,000, Musée du Québec Quebec Que $70,000, Museum of Anthropology University of British Columbia Vancouver BC $200,000, New Brunswick Museum Saint John NB $235,500, Newfoundland Museum St John's Nfld $125,000, Norman Mackenzie Art Gallery Regina Sask $144,000, Nova Scotia Museum Halifax NS $197,000, Provincial Museum of Alberta Edmonton Alta $187,000, Royal Ontario Museum Toronto Ont $264,000, Saskatoon Gallery and Conservatory Corporation (Medel Art Gallery) Saskatoon Sask $144,000, Vancouver Art Gallery Vancouver BC $192,000, Vancouver Museums and Planetarium Assoc Vancouver BC $160,500, Western Development Museums Saskatoon Sask $120,000, Winnipeg Art Gallery Winnipeg Man $193,000; Upgrading and Equipment Assistance Programme $1,084,495—Art Gallery of Ontario Toronto Ont $84,500, Direction Générale des Musées Québec Que $67,700, McMichael Canadian Collection Kleinburg Ont $50,800, Prairie Gallery Society Grande Prairie Alta $180,000, Winnipeg Art Gallery Winnipeg Alta $103,000; Registration Assistance Programme $657,543—Montreal Museum of Fine Arts Montreal Que $118,700, Nova Scotia Museum Halifax NS $98,140, Western Development Museums Saskatoon Sask $73,600; Exhibitions Assistance Programmes $813,785—Museum of Anthropology Univesity of British Columbia Vancouver BC $77,500, Saskatoon Gallery and Conservatory Corporation (Mendel Art Gallery) Saskatoon Sask $53,109; Special Activities Assistance Programmes $127,776; Training Assistance Programme $711,413—National Canadian Museums Assoc Ottawa Ont $158,364, Ontario Museum Assoc Toronto Ont $62,800, University of Toronto Toronto Ont $68,600; Conservation Assistance Programme $436,549—Glenbow Alberta Institute Calgary Alta $63,500.

College Art Association of America $800

CONSUMER AND CORPORATE AFFAIRS $64,816,524

Department $58,204,524

Grants to Consumers' Association of Canada $200,000—Consumers' Association of Canada Ottawa Ont $200,000.

Grants to Consumer Organizations $499,959—Public Interest Advocacy Centre Toronto Ont $144,000, Regulated Industries Program Ottawa Ont $100,000.

Contributions to Consumer Organizations $988,500—Public Interest Advocacy Centre Ottawa Ont $148,275, Regulated Industries Program Ottawa Ont $180,000, Testing Program and Publications Ottawa Ont $117,000.

Contributions to Homeowners under Urea Formaldehyde Insulation Assistance Program $52,864,997—Condominium Plan 69R13581 Regina Sask $130,000, Riverside Colony Arden Man $60,000, Strata NW 320 Vancouver BC $141,954.

Contributions to Workers under the Metric Commission Tool Assistance Program $3,651,068

Standards Council of Canada $6,612,000

Grants to Standards Council of Canada $6,612,000—Standards Council of Canada Ottawa Ont $6,612,000.

ECONOMIC AND REGIONAL DEVELOPMENT
$159,000

Grants to non-profit organizations to promote economic co-operation and development $159,000—The Niagara Institute Niagara on the Lake Ont $159,000.

EMPLOYMENT AND IMMIGRATION
$1,391,730,240

Canada Employment and Immigration Commission $1,391,730,240

EMPLOYMENT AND INSURANCE PROGRAM $1,358,353,149

Payments to employers and other persons in accordance with industrial training agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act $150,542,715:

Newfoundland Region—

Inuit Society Happy Valley $77,657, Newfoundland Telephone St John's $52,421, Okalakatiget Society Happy Valley $73,657;

Nova Scotia Region—

Breton Industrial and Marine Ltd Port Hawkesbury $77,772, Cape Breton Development Corporation Sydney $213,173, Farmers Co-Operative Dairy Ltd Halifax $63,503, Halifax Board of Trade Halifax $310,062, Industrial Marine Products Ltd Dartmouth $295,340, Michelin Tire (Canada) Ltd New Glasgow $266,740, Northern Telecom Canada Ltd Amherst $98,312, SDS Drilling Halifax $52,806, Steel and Engine Products Ltd Liverpool $59,277, Sydney Steel Corporation Sydney $239,014;

New Brunswick Region—

Atlantic Towing Ltd Saint John $122,146, Big Cove Band Council Big Cove $62,693, Brunswick Mining and Smelting Corporation Ltd Bathurst $94,039, Consolidated Bathurst Incorporated Bathurst $52,845, Dr Everett Chalmers Hospital Fredericton $80,655, Hopital Regional Chaleur Bathurst $86,666, Hotel Dieu St Joseph Campbellton $57,805, J D Irving Ltd Saint John $70,903, Kent Lines Ltd Saint John $161,966, Miramichi Hospital Newcastle $80,035, New Brunswick Electric Power Commission Fredericton $200,994, Saint John Regional Hospital Saint John $94,885, Saint John Shipbuilding Ltd Saint John $134,520, The Moncton Hospital Moncton $100,151;

Prince Edward Island Region—

CN Marine Borden $74,733, Minigoo Indian Art Summerside $67,366, Tannereye Ltd Charlottetown $84,054;

Quebec Region—

Agnico Eagle Mines Joutel $54,080, Agropur Montreal $186,545, Angers Drouin Simard & Associes Ltee Ste Foy $69,324, Auatag Cultural Institut Montreal $112,763, Bombardier Inc Division Transport en Commun La Pocatiere $457,824, Brasserie Molson du Quebec Montreal $115,521, CAMCO Inc Montreal $222,557, Canron Anjou $51,584, Centre d'Entretien Voyageur Montreal $240,163, Cie Gaspesia Ltee Chandler $114,753, CN Rail Ville St-Laurent $161,640, Contracteur Boulianne Jonquiere $61,524, Culinar Inc Ste Marie Beauce $62,562, Donohue Inc Clermont $688,534, Donohue Normick Inc Amos $201,597, Ducros Meilleurs Roy & Associes Ste Foy $57,398, Edwards (Unit of General Signal) Montreal $63,645, Electrolux Pointe Claire $199,632, Elkem Metal Canada Inc Beauharnois $116,915, Entreprises Jules Bernard Pierrefonds $55,572, Epoc Montreal $786,065, Gaz Metropolitain Montreal $361,168, General Motors du Canada Ltee Boisbriand $716,254, Goodyear Canada Valleyfield $127,303, Groupe Continental Rent Montreal $52,535, Gulf Canada Inc Montreal $123,680, Ilco Unican Inc Montreal $81,450, Imprimerie Ronald Montreal $116,911, Industries Provinciales St Damien $137,453, Industries Valcartier Inc Val Belair $54,196, Informateck Lachine $119,059, James Bay Cree Community Society Val d'Or $175,998, Kruger Inc Bromptonville $154,740, Leviton du Canada Montreal $95,286, Margotteaux Magog $85,231, Marine Industrie Tracy $84,561, Mines Northgate Chibougamau $153,043, Mistassini Band Council Mistassini Lake $60,704, Noranda Mines Montreal $50,108, National Canada Montreal $154,520, Nordair Dorval $714,534, Normick Perron La Sarre $71,474, Oka Band Council Oka $100,576, Papeterie Reed Ltee Quebec $60,547, Papiers Scott Ltee Les Crabtree $59,453, Presse Inc La Montreal $93,958, Sanak Maintenance Inc Montreal $58,104, Services de Gestion Teknika Sherbrooke $74,082, Shell Canada Montreal $134,571, Sidbec Dosco Contrecoeur $567,591, Socam Inc Village des Hurons $209,348, Societe Elect Chimie Alcan Jonquiere $115,313, Societe Elect Chimie Alcan Shawinigan $85,833, Tagramiut Nipingat Inc Salliut $169,387, Tembec Temiscaming $100,409, Tie Communication Sherbrooke $108,250, Trans Quebec Maritimes Inc Montreal $105,884, Union Carbide Montreal $536,375, Waswanipi Band Council Waswanipi $89,747, Zinc Electrolyque du Canada Valleyfield $199,289;

Ontario Region—

A G Simpsons Co Ltd Scarborough $116,785, Abitibi Price Fine Papers Toronto $89,369, Acres Consulting Services Ltd Toronto $113,869, Air Canada (Base 51) Toronto $75,230, Alcan Canada Products Ltd Toronto $56,807, Algoma Steel Corp Ltd (Algoma Ore Division) Sudbury $56,461, Arnold Manufacturing Ltd Windsor $60,825, Ashlin Computer Consultants Toronto $55,280, B A S E Canada Inc Cornwall $87,823, BATA Engineering Trenton $73,359, Building Products of Canada Ltd Acton $81,540, CIL Inc North York $418,698, CNCP Telecommunication Toronto $71,007, Cableshare Inc London $58,487, Camco Inc Mississauga $81,265, Centerline Windsor Inc Windsor $58,790, Champion Road Machinery Ltd Goderich $106,267, Chrysler Canada Ltd Windsor $51,405, Clark Equipment Canada Ltd St Thomas $78,946, Collingwood Shipyards Ltd Collingwood $159,974, Combustion Engineering Welland $84,872, Court Valve Inc Beamsville $103,045, Courtaulds Canada Inc Cornwall $65,640, De Havilland Aircraft of Canada Downsview $99,703, Didak Manufacturing Ltd Arnprior $53,848, Dominion Forge Co Ltd Windsor $53,812, Domtar Fine Paper Ltd Cornwall $98,724, Dupont Canada Inc Mississauga $317,479, E B Eddy Forest Products Ltd Timmins $62,457, Eaton Yale Ltd Chatham $95,876, Edwards Owen Sound $169,662, Eldorado Resources Ltd Ottawa $558,245, Essex Manufacturing Windsor $158,056, Esso Petroleum Canada (A Division of Imperial Oil) Sarnia $166,249, Exco Engineering Markham $51,608, Firestone Steel Products of Canada Inc London $102,810, Ford Motors Company of Canada Ltd Niagara Falls $102,026, Frankel Steel Ltd Milton $54,429, GACO Systems Ltd Brantford $70,668, Garrett Manufacturing Rexdale $73,638, General Motors of Canada Ltd Oshawa $725,150, Great Lakes Forest Products Thunder Bay $220,473, Greater Canada Colour Printing Ltd Stevensville $147,234, Gudgeon Brothers Ltd London $53,721, Haley Industries Ltd Haley Station $166,604, Heritage Canada Foundation Ottawa $55,092, Husky Injection Moulding System Bolton $339,303, Inco Ltd Sudbury $151,223, Interbake Foods Ltd London $181,393, International Computer System St Catharines $55,873, Jonas & Erickson Software Willowdale $58,392, Kellogg Salada Canada Inc London $240,717, Kimberly Clark of Canada Ltd Thunder Bay $127,799, Lamko Tool and Mould Inc London $87,210, Linamar Machine Ltd Guelph $110,044, Litton Systems (Canada) Ltd Etobicoke $120,992, Marley Roof Tiles Ltd Milton $93,574, Massey Ferguson Industries Ltd Brantford $276,150, Mathews Conveyor Co Ltd Port Hope $61,533, Mattabi Mines Ltd Ignace $75,324, McDonnell Douglas Canada Ltd Toronto

EMPLOYMENT AND IMMIGRATION—*Continued*

$90,523, Mitel Corporation Ottawa $113,786, Monroe Auto Equipment of Canada Owen Sound $74,094, Office Specialty Newmarket $65,956, Petrosar Ltd Corunna $174,509, Phantom Industries Inc Toronto $67,520, Pirelli Cables Inc Prescott $98,976, Polysar Ltd Sarnia $554,292, Proctor and Gamble Inc Hamilton $296,478, Raymond Industrial Equipment Ltd Brantford $75,371, Reichold Ltd North Bay $61,489, Rio Algom Ltd Elliot Lake $141,854, Robert Bell Industries Ltd Seaforth $52,449, Rockwell International of Canada Malton $59,723, Roger's Cable Systems Inc London $85,273, Saskatchewan Wheat Pool Thunder Bay $54,945, Seeburn Metal Products Ltd Beaverton $55,951, Solus Manufacturing & Sales Wallaceburg $99,380, Spruce Falls Power and Paper Co Kapuskasing $150,834, St Catharines Screw Machines St Catharines $103,396, St Regis Band Council Cornwall $55,838, Stanton Pipes Ltd Hamilton $53,552, Stelco Fastener and Forging Co Brantford $90,931, Stelco Inc Hamilton $314,670, Suncor Inc Sarnia $208,564, T R W Canada Ltd St Catharines $55,244, Teal Manufacturing (Windsor) Ltd Windsor $78,687, The Brick Warehouse Etobicoke $162,624, The Stratford Shakespeare Festival Foundation Stratford $242,749, Toronto Transit Commission Toronto $76,151, Trent Industrial Products Campbellford $56,692, Trenton Machine Tool Trenton $55,837, Union Carbide Canada Ltd Sarnia $90,084, Uniroyal Ltd Rubber Machinery Bracebridge $56,458, Wa Wa Ta Native Communication Sioux Lookout $85,674, Walinga Body and Coach Ltd Guelph $60,589, Webster Manufacturing (London) Ltd London $72,772, Westinghouse Canada Inc Hamilton $83,114, Windsor Match Plate & Tool Ltd Windsor $51,476, Xerox Canada Inc Mississauga $253,706;

Manitoba Region—

Air Canada Winnipeg $105,005, Awasis Agency of Northern Man Thompson $89,860, Bristol Aerospace Ltd Winnipeg $55,021, Burroughs Canada Winnipeg $58,713, C P Rail Winnipeg $176,270, Canadian National Railways Winnipeg $66,638, City of Winnipeg Winnipeg $174,188, Dakota Ojibway Tribal Council Brandon $76,683, Dominion Tanners Winnipeg $67,045, First Nations Confederacy Winnipeg $66,393, General Aluminum Forgings Winnipeg $59,327, Health Science Winnipeg $134,847, Highway Truck Services Winnipeg $76,102, Industrial Technology Centre Winnipeg $1,086,972, Manitoba Forestry The Pas $84,824, Manitoba Hydro Winnipeg $88,257, Manitoba Indian Agriculture Program Winnipeg $93,753, Mikisew Broadcasting Corp Inc Thompson $86,844, Northern Telecom Winnipeg $86,699, Selkirk Training Plant Selkirk $177,048, Standard Knitting Ltd Winnipeg $52,995, Youth Business Learning and Development Centre Winnipeg $336,432;

Saskatchewan Region—

Amok Cluff Mining Cluff Lake $113,075, Canada Packers Moose Jaw $81,658, IMC Esterhazy $56,925, Key Lake Mining Saskatoon $174,146, La Ronge Indian Band La Ronge $152,635, Lockerbie & Hole Co Saskatoon $97,183, Monarch Plumbing & Heating Regina $93,061, Native Courtworkers Regina $53,670, PCS Rocanville Rocanville $92,979, Sandy Lake Band Sandy Lake Reserve $99,908, Saskatchewan Northern Native La Ronge $69,541, Westside Community Beauval $87,921;

Alberta/NWT Region—

Alberta Gas Ethylene Red Deer Alta $72,695, Alexander Band School Board Morinville Alta $74,958, Anicus Populi Consulting Ltd Vernon BC $130,455, Baffin Regional Council Frobisher Bay NWT $129,210, BP Resources Canada Ltd Bonnyville Alta $164,771, Calgary Hospital District #7 Calgary Alta $80,710, Canada Packers Wainwright Alta $133,615, Canadian National Railway Edmonton Alta $77,029, Cominco Ltd Little Cornwallis Island NWT $82,858, Continental Can Canada Edmonton Alta $141,761, Delta Projects Ltd Calgary Alta $51,896, Digitech Systems Calgary Alta $72,571, Dome Petroleum Calgary Alta $101,734, Dow Chemical Fort Saskatchewan Alta $563,173, Esso Chemical Canada Ltd Edmonton Alta $541,706, Esso Resources Canada Ltd Calgary Alta $260,319, General Teamsters Local #362 Calgary Alta $53,929, Gulf Canada Products Edmonton Alta $406,918, Inuit Broadcasting Corporation Ottawa Ont $206,557, Inuit Tapirisat of Canada Yellowknife NWT $233,872, Inuvialuit Communications Inuvik NWT $126,474, Kehewin Tribal Administration Bonnyville Alta $71,797, Lesser Slave Lake Indian Council Slave Lake Alta $63,974, Nanisivik Mines Nanisivik NWT $72,822, Novacor Chemicals Ltd Red Deer Alta $186,717, Novatel Communications Ltd Lethbridge Alta $142,973, Operating Engineers Local 955 Edmonton Alta $75,093, Pelican Spruce Mills Edmonton Alta $201,261, Piping Industry Apprentice Burnaby BC $72,450, Proctor & Gamble Cellulose Grande Prairie Alta $444,519, Shehtah Drilling Norman Wells NWT $89,015, Shell Canada Ltd Ft Saskatchewan Alta $681,650, Shell Chemicals (Styrene) Peace River Alta $585,486, Sherritt Gordon Mines Ft Saskatchewan Alta $125,808, Suncor Incorporated Ft McMurray Alta $205,961, Syncrude Canada Ltd Ft McMurray Alta $554,074, Tungavik Federation of Nunavuit Ottawa Ont $90,056, Turbo Resources Balzac Alta $218,743, Union Carbide Canada Ltd Red Deer Alta $462,332, Whitefish Lake Band #128 Goodfish Lake Alta $55,425;

British Columbia/Yukon Territory Region—

Air BC Limited Cassidy BC $109,653, Alcan Smelters & Chemicals Limited Kitimat BC $233,194, BC Forest Products Crofton BC $70,198, BC Forest Products Mackenzie BC $81,784, BC Railway Vancouver BC $118,593, BC Telephone Company Burnaby BC $60,402, Beales Steel Products Langley BC $60,195, Brinco Mining Cassiar BC $51,888, Brittain Steel Ltd New Westminster BC $70,478, Bullmoose Operating Corporation Tumbler Ridge BC $113,811, Burrard Yarrows Corporation North Vancouver BC $258,043, CAE Machinery Vancouver BC $58,266, Canadian Forest Products Port Hardy BC $63,131, Canadian Forest Products Port Mellon BC $109,027, Canadian Manufacturers Association Vancouver BC $554,467, Canadian National Railways Prince George BC $88,581, CHE Williams Company North Vancouver BC $64,779, Cominco Kamloops BC $58,857, Cominco Trail BC $115,033 Crows Nest Resources Sparwood BC $165,501, Cyprus Anvil Mining Faro YT $61,044, Data Tech Systems Victoria BC $103,714, Finning Tractor Vancouver BC $79,463, Fording Coal Limited Elkford BC $149,102, Gitksan Wetsuweten Tribal Council Hazelton BC $152,748, Heiltsuk Tribal Council Waglisla BC $99,600, Hospitality Industrial Education Advisory Vancouver BC $91,992, Inter Forest Labour Relations Assoc Kelowna BC $244,335, Ksan Assoc Hazelton BC $64,096, MacMillan Bloedel Ltd Port Alberni BC $253,377, MacMillan Bloedel Ltd Powell River BC $50,386, Native Communications Society of BC Vancouver BC $104,562, Nicola Valley Indian Administration Merritt BC $60,883, Northern Native Fishing Corporation Prince Rupert BC $132,019, Northern Transportation Company Ltd Vancouver BC $73,619, Pacific Forest Products Ladysmith BC $99,873, Quintette Coal Dawson Creek BC $191,782, Seaspan International North Vancouver BC $73,915, Skookum Jim Friendship Centre Whitehorse YT $86,931, Trans Mountain Pipeline Ltd Vancouver BC $60,242, Weldwood of Canada 100 Mile House BC $198,627, Westar Mining Limited Sparwood BC $60,277, Western Pulp Limited Partnership Vancouver BC $58,181, Westmin Resources Ltd Campbell River BC $76,947, Yukon Territorial Government Whitehorse YT $67,309.

Payments of Training Allowances to persons who are receiving occupational training under the National Training Act $106,349,704

Payments to provinces and non-profit training organizations in accordance with Skills Growth Fund Agreements entered into by the Canada Employment and Immigration Commission with such bodies under the National Training Act $86,373,000:

Newfoundland Region—

Bay St George Community College Stephenville $696,464, College of Fisheries St John's $560,884, College of Trades & Technology St John's $743,371, District Vocational School Burin $260,881, District

EMPLOYMENT AND IMMIGRATION—*Continued*

Vocational School Gander $373,661, Fisher Technology College Corner Brook $124,456, Labrador Institute of Northern Studies Happy Valley $321,475;

Nova Scotia Region—

Industrial Cape Breton Board of Trade Sydney $186,074, MicMac Native Friendship Centre Halifax $91,648, Minister of Finance Province of Nova Scotia Halifax $3,034,020, Neighbourhood Work Activity Program Halifax $240,973, Petroleum Industry Training Services Halifax $632,391, Young Women's Christian Assoc Halifax $62,984;

New Brunswick Region—

Province of New Brunswick Fredericton $1,856,695;

Prince Edward Island Region—

Province of PEI Charlottetown $449,615;

Quebec Region—

Aide Sherbrooke $84,963, Epoc Montreal Montreal $107,138, Ministère des Finances Quebec $18,769,013;

Ontario Region—

Cambrian College Sudbury $78,200, Canadore College North Bay $614,223, C A W L Toronto $222,900, Centennial College Toronto $462,000, Conestoga College Kitchener $2,708,404, Confederation College Thunder Bay $157,100, Durham College Oshawa $592,736, Fanshawe College London $295,000, George Brown College Toronto $667,920, Georgian College Toronto $630,000, Humber College Toronto $419,200, Kanata High Technology Ottawa $1,200,000, Lakehead University Thunder Bay $439,025, Lambton College Sarnia $979,300, Loyalist College of Applied Arts and Technology Belleville $704,600, Mohawk College Hamilton $695,236, New Decade Prescott $88,309, Niagara College St Catharines $998,927, Northern College Timmins $349,310, Rexdale Community Rexdale $86,394, Ryerson Polytechnical Institute Toronto $4,044,008, Seneca College Toronto $334,000, Sheridan College Oakville $257,494, Sir Sandford Fleming College Peterborough $200,000, St Clair College Windsor $196,058, St Lawrence College Kingston $218,185, Treasurer of Ontario Toronto $2,860,288, Y M C A Youth Project Toronto $87,150;

Manitoba Region—

Dakota Ojibway Tribal Council Brandon $545,363, Province of Manitoba Winnipeg $8,393,971;

Saskatchewan Region—

Advanced Technology Training Centre Regina $1,999,920, Gabriel Dumont Institute of Native Studies & Applied Research Regina $886,264, Prince Albert Technical Institute Regina $3,529,790, Saskatchewan Indian Training Institute Saskatoon $550,433, Thunderchild Technical Institute Inc North Battleford $927,518;

Alberta/NWT Region—

Alberta Vocational Centre Lac La Biche Alta $82,236, Blue Quills Health Sciences Centre St Paul Alta $1,252,134, Blue Quills Vocational Training St Paul Alta $684,418, Government of NWT Yellowknife NWT $149,109, Jack Bredin Community Institution Edmonton Alta $235,634, Keyano College Ft McMurray Alta $268,439, Northern Alberta Institute of Technology Edmonton Alta $2,943,653, Southern Alberta Institute of Technology Calgary Alta $1,874,834, Western Institute of Technology Stony Plain Alta $122,475, Young Women's Christian Assoc Calgary Alta $96,922;

British Columbia/Yukon Territory Region—

British Columbia Institute of Technology Burnaby BC $2,169,565, Comosun College Victoria BC $964,000, Cariboo College Kamloops BC $404,500, College of New Caledonia Prince George BC $656,249, Epic Industrial Training Society Richmond BC $1,594,172, Kwantlen College Surrey BC $724,900, North Island College Comox BC $477,370, Pacific Marine Training Institute North Vancouver BC $390,082, Pacific Vocational Institute Burnaby BC $647,025, Selkirk College Castlegar BC $209,475, Urban Native Indian Educational Vancouver BC $1,043,837, Vancouver Community College Vancouver BC $377,936, Vancouver Vocational Institute Vancouver BC $478,000, Yukon College Whitehorse YT $279,397.

Payments to individuals under the Manpower Mobility Regulations, Section 8, Trainee Travel $11,480,233:

Quebec Region—

Air Inuit (1985) Ltee Montreal $133,369.

Payments to municipal and other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purpose of providing employment to unemployed workers and contributing to the betterment of the community $690,715,246:

Newfoundland Region—

Alpco Ltd Deer Lake $50,694, AMS Ltd St John's $51,890, Assoc for the Mentally Retarded Stephenville $102,454, Basilica Parish Council St John's $147,887, Bay Arena Assoc Ltd Bay Roberts $51,261, Bay St George Assoc for the Mentally Retarded Stephenville $54,328, Branch Harbour Improvement Committee Branch $80,312, Central Development Assoc Parsons Pond $153,043, Centre for Inshore Fishermen Seldom $150,000, Citizens Committee of François François $98,252, Committee on Family Violence Corner Brook $56,758, Community of Bide Arm Bide Arm $95,707, Community of Hampden Hampden $63,770, Community of Lewins Cove Lewins Cove $57,500, Community of St Alban's St Alban's $80,000, Concerned Citizens Committee Pines Cove $58,500, Conher Development Assoc Hermitage $172,787, Corner Brook Ski Club Corner Brook $198,300, Council of St Lourdes St Lourdes $69,937, Council of Students Union (MUN) St John's $267,285, Country Cove Water Committee Pollards Point $60,000, Criminology of Correction Assoc St John's $262,290, Development Assoc Bellevue $55,558, Development Assoc Benoits Cove $74,130, Development Assoc Buchans $111,888, Development Assoc Carmanville $54,998, Development Assoc Green Island Brook $54,285, Development Assoc Jerseyside $173,519, Development Assoc Lewisporte $164,230, Development Assoc New Ferriole $55,000, Development Assoc Newville $393,515, Development Assoc South Port aux Basques $150,711, Development Assoc St Alban's $125,000, Development Assoc St Anthony $173,866, Development Assoc St Fintans $82,550, Development Assoc St Shott's $82,635, Development Assoc Woody Point $149,818, Development Assoc York Harbour $66,584, Development & Recreation Assoc Southeast Bight $63,639, Economic Development Assoc Baie Verte $158,113, Exploits Local Economic Development Botwood $126,992, Fishermen's Assoc Western Bay $56,180, Fishermen's Committee Bartlett's Cove $59,599, Fishermen's Committee Come-By-Chance $89,000, Fishermen's Committee Garnish $64,775, Fishermen's Committee Gates Cove $62,321, Fishermen's Committee Glovers Harbour $51,009, Fishermen's Committee Holyrood $54,791, Fishermen's Committee Musgrave Harbour $51,387, Fishermen's Committee Plate Cove $178,135, Fishermen's Committee Port Saunders $50,000, Fishermen's Committee Ramea $159,977, Fishermen's Committee St Josephs $95,794, Fishermen's Committee Upper Island Cove $65,718, Fishermen's Improvement Carbonear $62,337, Fishermen's Produce Co-Op Petty Harbour $157,768, Fisherperson's Committee Harbour Grace $111,915, Fogo Island Centre Seldom $274,097, Gander Area Development Gander

EMPLOYMENT AND IMMIGRATION—*Continued*

$108,556, Gateway Lead Corporation Port aux Basques $77,908, Glenwood Indian Band Glenwood $202,307, Green Bay Economic Development Springdale $202,307, Hampden Athletic Assoc Hampden $56,345, Humber Valley Development Assoc Deer Lake $125,916, International Grenfell Assoc St Anthony $133,341, Keyin Technical College St John's $195,025, Local Development Committee Normans Cove $61,808, Local Improvement Committee Markland $71,726, Local Service Distribution of Bellevue Bellevue Beach $60,366, Local 1252 NFFAWU Branch Grand Bank $80,079, Marystown Lions Club Marystown $60,000, Mount Scio Community Development St John's $66,238, Mount Cashel Boys Residence St John's $209,704, Nain's Women's Group Nain Labrador $65,340, Native Training & Research Happy Valley Labrador $127,630, NFFAWU Piccadilly Plant Work Lourdes $57,197, Nfld Career Academy St John's $207,149, Nfld Co-Ordinating Council St John's $168,199, Nfld & Labrador Trappers Assoc Corner Brook $56,788, Patrick's Cove Local Development Placentia $50,000, Placentia Area Development Placentia $54,685, Public Wharf Committee Trinity East $55,000, Quinlan Brothers Baie De Verde $299,805, Regional Development Assoc Bellevue $168,335, Regional Development Assoc Dover $52,666, Regional Development Assoc Greens Harbour $275,094, Regional Development Assoc Whiteway $59,745, Regional Liaison Committee Glovertown $83,596, Salmon Assoc of Eastern Nfld St Mary's Bay $360,278, Salvation Army Scouting Mt Moriah $50,000, Seal Cove Fire Brigade Seal Cove $80,000, Southern Shore Regional Development Ferryland $146,454, Special Care Committee Corner Brook $54,520, St Barbe Water Committee St Barbe $50,000, St Bridge's Community Council St Bridge's $169,000, St Mary's Bay Centre St Mary's $86,850, St Shott's Fishermen's Committee St Shott's $65,072, Stephenville Flying Club Stephenville $64,918, Strait Development Assoc Shoal Cove East $61,599, Terra Nova Training St John's $104,708, Torngat Fish Producers Happy Valley Labrador $96,156, Town Council of Bonavista Bonavista $206,841, Town of Bay L'Argent Bay L'Argent $53,142, Town of Bishop Falls Bishops Falls $112,594, Town of Botwood Botwood $112,982, Town of Buchans Buchans $109,687, Town of Burin Burin $69,977, Town of Channel Port aux Basques $263,865, Town of Conception Bay South Manuels $51,469, Town of Cottlesville Cottlesville $87,636, Town of Dunville Dunville $177,442, Town of Fogo Fogo $65,768, Town of Gander Gander $86,247, Town of Grand Falls Grand Falls $80,831, Town of Harbour Grace Harbour Grace $56,250, Town of Kippens Kippens $78,756, Town of LaScie LaScie $98,136, Town of Labrador City Labrador City Labrador $125,570, Town of Lewisporte Lewisporte $102,644, Town of Long Harbour Long Harbour $90,000, Town of Marystown Marystown $247,249, Town of Newtown Newtown $64,648, Town of Northern Arm Botwood $57,808, Town of Pasadena Pasadena $59,000, Town of Port au Port Aguathuna $62,573, Town of St Anthony St Anthony $53,579, Town of St Lawrence St Lawrence $260,250, Town of Stephenville Crossing Stephenville Crossing $55,314, Town of Triton Triton $70,000, Town of Upper Island Cove Upper Island Cove $50,000, Town of Victoria Victoria $51,242, Town of Wabush Labrador $64,680, Town of Winsor Winsor $159,904, Trepassey Fishermen's Committee Trepassey $71,431, Upper Humber Rod & Gun Club Deer Lake $56,274, Upper Trinity South Region Development Greens Harbour $64,773, Volunteer Fire Department Fermeuse $50,008, Water & Sewage Disposal Committee Herring Neck $64,608, Water Supply Committee Little St Lawrence $63,921, West Nfld Lead Corporation Corner Brook $59,999, 1986 Nfld & Labour Winder Games Corner Brook $52,438, YM-YWCA Youth Employment St John's $228,195;

Nova Scotia Region—

Annapolis Royal Development Commission Annapolis Royal $328,029, Aylesford Industries Ltd Aylesford $113,607, Bear River Economic Development Bear River $147,192, Breton Development Society Sydney $63,703, Bridgewater Lions Club of Lions International Bridgewater $189,516, Cape Breton District School Board Glace Bay $328,882, Chalmers United Church Glace Bay $59,858, Clearwater Seafoods Ltd Queens County $54,133, Cobequid Neighbourhood Activity Centre Truro $272,321, Community Living Alternatives Wolfville $59,547, Cumberland County Joint Consultants Springhill $51,097, Dalhousie University Halifax $94,787, Down North Economic Development Victoria County $78,307, Eskan Textiles Products Ltd Eskasoni $90,742, Eskasoni Bank Council Eskasoni $127,065, Fortress of Louisbourg Louisbourg $151,163, Gardiner Mines Community Assoc Gardiner Mines $62,233, Glace Bay Action Team Glace Bay $361,049, Glace Bay Community Hospital Glace Bay $51,973, Glace Bay Downtown Development Glace Bay $240,451, Glace Bay General Hospital Glace Bay $129,474, Highland Resources Ltd Sydney $68,533, HOBEC Nova Scotia Ltd Sydney $285,498, Holy Ghost Ukranian Catholic Church Sydney $76,611, Human Resources Development Assoc Halifax $96,730, Industrial Cape Breton Board of Trade Sydney $226,028, Inverness Playground and Recreation Inverness $52,724, King Regional Rehabilitation Waterville $83,926, Kinsmen Club of Sydney Sydney $134,374, Louisbourg Harbour Front Park Louisbourg $72,950, Louisdale Lions Club Louisdale $55,108, Maritimes Fishermen's Union Halifax $61,724, Membertou Band Council Sydney $400,624, Mental Health Nova Scotia Halifax $278,224, Merigomish and District Fire Department Merigomish $70,232, Mic Mac Native Friendship Centre Halifax $105,127, Mulgrave and Area Medical Centre Mulgrave $70,849, Mulgrave/Canso Development Incorporated Guysborough $81,616, Municipality of Queens County Liverpool $53,048, Municipality of the County of Cape Breton Sydney $487,914, Municipality of Pictou County Pictou $89,618, New Dawn Enterprises Ltd Sydney $108,908, New Deal Development Ltd Sydney Mines $98,183, Noah Halliday and Donald Halliday Digby $55,384, North Inverness Recreation Centre Inverness County $207,558, Nova Scotia Provincial Exhibition Truro $77,818, Parish of Christ Church Sydney $54,421, Paroisse St Pierre Inverness $52,401, PCV Investments Dunrobin Ont $74,116, Real Opportunities for Prisoner Employment Bedford $234,200, Richmond County Development Corporation Louisdale $144,854, Ring 73 Amateur Boxing Society Glace Bay $98,590, Robb Engineering (Unit of AMCA) Amherst $198,500, Sackville Chamber of Commerce Lower Sackville $231,373, Sanford Port Committee Sanford $50,784, Shubenacadie Band Council Shubenacadie $75,075, Springhill Firefighters Assoc Springhill $108,345, St Catherines of Siena Parish Council Halifax $57,818, St Joseph's Parish Council Richmond County $56,124, St Peters Village Commission Richmond County $73,807, Sydney Parking and Development Corporation Sydney $343,959, Town of Amherst Amherst $75,681, Town of Canso Canso $116,126, Town of Dominion Dominion $124,677, Town of Glace Bay Glace Bay $399,952, Town of Kentville Kentville $79,137, Town of Lockeport Lockeport $61,123, Town of New Glasgow New Glasgow $121,223, Town of New Waterford New Waterford $94,455, Town of North Sydney North Sydney $91,875, Town of Parrsboro Parrsboro $53,778, Town of Pictou Pictou $63,579, Town of Springhill Springhill $89,047, Town of Sydney Mines Sydney Mines $315,876, Town of Trenton Trenton $189,384, VISION—Community Iniatives for Regional Development Sydney $93,816, Wagmatcook Band Council Baddeck $236,798, WA-SU-WEK Ltd Liverpool $51,573, Whycocomagh Band Council Whycocomagh $219,964, Willing Workers Hydroponic Gardens Yarmouth $171,079, Windsor Business Improvement Ltd Windsor $86,688, Yarmouth Development Corporation Yarmouth $101,904, Young Men's Christian Assoc of Halifax Halifax $232,567;

New Brunswick Region—

Adel-Kent Leda Buctouche $157,509, Archeveque Catholique Romain de Moncton Moncton $87,402, A S P Distribution Ltée Kedgwick $87,603, Assoc des Loisirs de Paquetville Inc Paquetville $84,638, Assoc Regionale des Personnes Handicapees de Grand-Sault Inc Grand-Sault $53,760, Atlantic Salmon Federation St Andrews $104,537, Barbara Palmer and Associates Moncton $50,305, Bathurst Marina Inc Bathurst $290,536, Big Cove Band Council Big Cove $132,961, Bi Capital Project Inc Saint John $52,900, Burnt Church Indian Band Burnt Church $182,880, Campbellton Lions Club Campbellton $322,271, Canadian Historic Railroad Assoc Hillsborough $208,611, Canadian Mental Health Assoc Moncton $96,803, Capital Films Fredericton $292,438, Centre Recreatif de St-Pons Inc St-Pons

$68,279, Centre Universitaire St-Louis Maillet Edmundston $65,282, Charlotte County Day Care Centre St Stephen $78,507, Chatham Business Development Corporation Chatham $129,493, Chatham Head Oldtimers Assoc Chatham $107,515, Chatham Senior Citizens and Handicapped Housing Inc Chatham $105,500, Chevaliers de Colomb Conseil «Le Garrec» #6377 Caraquet $102,685, City of Bathurst Bathurst $161,214, City of Campbellton Campbellton $461,514, City of Edmundston Edmundston $223,997, City of Fredericton Fredericton $61,377, City of Moncton Moncton $266,634, City of Saint John Saint John $68,784, Club de Loisirs de l'Aldouane Inc Richibucto $133,135, Club Pokemouche Inc Pokemouche $331,679, Club Richelieu de Saint Jacques Inc Saint Jacques $72,761, Comite General de la Vallee de Memramcook Memramcook $71,198, Comite Paroissial de la Paroisse Saint Paul Bas-Caraquet $50,000, Commission de l'Aeroport Regional du Nord-Ouest du Nouveau-Brunswick Saint Leonard $111,850, Commission des Loisirs Tracadie Sheila Tracadie $200,499, Connors Brothers Ltd Blacks Harbour $152,404, Conseil Recreatif de St-Pons Inc St-Pons $51,353, Conseil Scolaire District 33 Edmundston $58,107, Crabbe Mountain Winter Park Ltd Millville $81,839, Campbellton-Dalhousie and District Labour Council Dalhousie $193,175, Doris Guimond Kouchibouguac $115,583, Eel Ground Indian Band Newcastle $82,011, Eel River Bar Band Council Eel River $70,973, Foyer Saint-Joseph de Saint-Basile Inc St-Basile $58,315, Fundy Weir Fishermen's Assoc Inc St Andrews $83,472, Galyrc Ltd Moncton $80,532, Grand Manan Fishermen's Assoc Grand Manan $67,396, Huntsman Marine Laboratory St Andrews $115,251, Indian Band Planning Ltd Fredericton $255,450, Initiatives et Developpement Grande-Anse Inc Grande-Anse $142,552, J D Irving Limited Saint John $55,994, John Howard Community Residential Centre (Moncton) Inc Moncton $197,762, Key Industries Silk Screening Inc Saint John $59,897, Kiwanis Club Inc Moncton $128,050, L'Assoc Regionale des Personnes Handicapees Physiquement de Grand-Sault Grand-Sault $171,771, La Chaine d'Or de Grande-Anse Grande-Anse $90,000, La Cooperative Agricole de Kent Nord Ltee St-Louis-de-Kent $54,000, La Cooperative Agrico-Forestiere Ltee Kedgwick $56,638, La Municipalite de Kedgwick Kedgwick $57,552, Le Centre de Developpement de Saint-Ignace Ltee Saint-Ignace $173,775, Le Centre Sportif de Ste-Marie Inc Ste-Marie-de-Kent $333,881, Le Club East End Boy's and Girl's Club Moncton $147,994, Le Club Recreatif de Grande-Digue Inc Grande-Digue $207,020, Le Comite Culturel La Batture de Shediac Shediac $60,105, Le Conseil des Loisirs de Bertrand Inc Bertrand $158,750, Le Foyer Saint-Thomas de la Vallee de Memramcook Inc Memramcook $90,200, Le Groupe Inc Bon Accueil St-Louis-de-Kent $100,181, Les Religieuses Hospitalieres de St-Joseph Saint-Basile $69,086, Les Residences Senateur Edgar Fournier Inc Saint-Basile $129,752, Local Service District-Dalhousie Junction Dalhousie Junction $67,593, Lord Beaverbrook Rink Committee Saint John $66,995, Madawaska Forest Product Marketing Board Edmundston $63,778, Maga Rebuilding Ltd Charlo $73,912, McAdam Tourism Development Inc McAdam $88,533, Miramichi Commercial Fishermen's Assoc Bay du Vin $61,412, Miramichi Golf Club Limited Chatham $175,812, Miramichi Historical Society Inc Douglastown $85,428, Miramichi Salmon Museum Inc Doaktown $72,456, Modern Business College Saint John $67,527, Mount Allison University Sackville $59,557, Municipalite de Paquetville $59,334, Municipalite de Riviere-Verte Riviere-Verte $67,026, Municipalite de Sainte-Anne Ste-Anne-de-Madawaska $87,330, Musee de Kent Inc Buctouche $60,745, New Brunswick Action Group for Homeowners with UFFI Inc Moncton $414,841, New Brunswick Department of Labour and Human Resources Fredericton $59,680, New Brunswick Electric Power Commission Fredericton $67,586, Nepisiguit Salmon Assoc Bathurst $73,594, New Brunswick Native Indian Women's Council Inc Fredericton $84,915, New Brunswick Wildlife Federation Fredericton $124,290, New Lease Inc Saint John $124,752, North Shore Trotting Assoc Inc Chatham $53,927, Oromocto Youth Training Project Inc Oromocto $118,947, Oscar Laforge Edmundston $56.619, Planned Parenthood New Brunswick Fredericton $77,801, Plaster Rock Golf and Curling Club Inc Plaster Rock $223,389, P M S Development Inc Woodstock $51,682, Point La Nim Recreation Council Dalhousie $51,844, Port de Plaisance de Bas-Caraquet Inc Bas-Caraquet $91,100, Recreaplex Inc Dalhousie $364,967, Red Bank Indian Band Red Bank $146,404, Renous Recreation Council Inc Renous $94,211, Residence Notre-Dame-de-Kent Inc Notre-Dame-de-Kent $68,200, Restigouche Country Club Campbellton $181,268, Saint John Heritage Trust Inc Saint John $66,449, Saint John Human Development Council Inc Saint John $223,956, Southwest Valley Development Corp Inc McAdam $68,206, The Roman Catholic Bishop of Saint John Saint John $105,900, The Saint John 1985 Canada Summer Games Society Saint John $143,594, Tobique Band Council Perth Andover $110,968, Town of Chatham Chatham $51,014, Town of Dalhousie Dalhousie $149,067, Town of Newcastle Newcastle $103,750, Town of Riverview Riverview $117,634, Town of Sackville Sackville $152,128, Town of St Stephen St Stephen $99,528, Town of Woodstock Woodstock $67,899, Union des Pecheurs des Maritimes Le Goulet $126,157, United Maritime Fishermen Co-op Moncton $53,497, Universite de Moncton Moncton $65,554, University of New Brunswick Fredericton $391,218, Upper Nashwaak Agrena Assoc Stanley $111,460, Village de Bas-Caraquet Bas-Caraquet $101,606, Village de Saint-Andre Inc Saint-Andre $59,658, Village de Saint-Antoine Saint-Antoine $61,826, Village de Saint-Jacques Saint-Jacques $115,338, Village de Saint-Quentin Saint-Quentin $68,174, Village de Sheila Sheila $146,625, Village de St-Joseph St-Joseph $58,741, Village of Blackville Blackville $57,656, Village of Grand Bay Grand Bay $61,580, Village of Jacket River Jacket River $52,384, Village of Loggieville Loggieville $71,023, Village de Neguac Neguac $85,902, Village of Petitcodiac Petitcodiac $59,855, Village of Rexton Inc Rexton $219,587, Ville de Caraquet Caraquet $109,863, Ville de Lameque Lameque $107,079, Ville de Grand-Sault Grand-Sault $53,115, Ville de Shippagan Shippagan $63,223, Ville de St-Leonard St-Leonard $115,376, Ville de Tracadie Tracadie $212,741, Westmorland Historical Society Inc Dorchester $54,907, Whirlteq Ltd Fredericton $181,092;

Prince Edward Island Region—

Community of O'Leary O'Leary $81,824, Construction Assoc of PEI Charlottetown $304,913, Downtown Summerside Summerside $97,949, Kings Playhouse Georgetown $120,000, La Cooperative du Village Pioneer Mt Carmel $66,253, Le Village Pioneer Acadian Mt Carmel $65,000, Mahemigew Inc Lennox Island $98,899, Morell Rink Morell $67,100, North Rustico Lions Club North Rustico $50,250, PC Industries Ltd Summerside $80,527, Prince County Shellfish Assoc Freeland $99,542, Prince County Shellfish Assoc Ellerslie $104,540, Rosebank Processors Co-op Rosebank $75,277, South Shore Medical Centre Crapaud $112,879, Summerside Chamber of Commerce Summerside $63,236, Summerside Golf Club Summerside $93,034, Tignish Fisherman Co-op Tignish $80,976, Town of Summerside Summerside $112,791, Tourism Industry of PEI Charlottetown $265,106, West Prince Industrial Commission Bloomfield $62,536, West Prince Ventures Bloomfield $152,329, Workmen Compensation Board Charlottetown $324,641;

Quebec Region—

Aide aux Personnes Agees de Laval Inc Laval-Ouest $64,428, Aliments Pleurote Inc Dolbeau $100,000, Alliance Autochtone du Quebec Inc Hull $87,852, Amenagement des Monts-Valin Inc Chicoutimi $137,933, Amison Halte Secours Dolbeau $57,558, Arsenault Raymonde Montreal-Nord $122,973, Assoc Canadienne pour la Sante Mentale Filiale de l'Outaouais Hull $65,000, Assoc Chasse et Peche de Forestville Forestville $66,142, Assoc Communautaire de Robertson Inc Robertsonville $300,000, Assoc Cooperative Proprietaire de Chevaux Jonquiere $55,058, Assoc Culturelle "Nahuentu" Montreal $51,428, Assoc de Chasse et Pêche Chicoutimi Lac St-Jean Chicoutimi $50,252, Assoc des Hommes d'Affaires de Mascouche Inc Mascouche $60,385, Assoc Feminine d'Entraide et d'Orientation de Terrebonne Mascouche Heights $54,413, Assoc Nationale de l'Industrie du Bois Riviere-du-Loup $78,782, Assoc Petits Pecheurs Cotiers Anse a

EMPLOYMENT AND IMMIGRATION—*Continued*

la Barbe Gascons $57,853, Assoc Quebecoise de Lutte Contre les Pluies Acides Montreal $76,789, Assoc Radiodiffuseurs Communautaires du Quebec Montreal $234,486, Assoc Recreative du Canadien National Senneterre $170,000, Assoc Recreative de Low Venosta Brennan's Hill Low $55,774, Assoc Touristique du Bas St-Laurent Riviere-du-Loup $57,536, Assoc Touristique Regional de la Gaspesie Ste-Flavie $161,849, Atelier Cooperatif de Reproduction de Cle et Gravure Laval $150,265, Atelier des Vieilles Forges Incorpore Trois-Rivieres $50,123, Assurance-Vie Desjardins Levis $56,748, Augmitto Explorations Ltd Granada $137,728, Automne 80 Fine Couture Inc Chicoutimi $70,000, Aventures Laurentiennes Inc Ste-Agathe des Monts $57,456, Base Plein Air Port Cartier $54,389, Base Plein Air du Lac Mourier Malartic $135,000, Base Plein Air du Lac Pohenegamook Inc Pohenegamook $345,000, Bechedor et Groupement Forestier Sud Dorchester Ste-Aurelie de Beauce $118,573, Bibliotheque Memphre Magog Magog $295,280, Blondin Michel Montreal $52,496, Bois de Sciage Lafontaine Ste-Perpetue $64,202, Bombardier Inc La Pocatiere $118,529, Bombardier Inc (Secteur Vehicules Recreatifs) Valcourt $393,645, Bourse de Montreal Montreal $177,209, Bureau de Recherche de l'industrie de la Tourbe de l'Est du Quebec Riviere-du-Loup $302,207, Camp Ecole Keno Sillery $53,872, Camp Familial Abitibi-Temiscaming Val Senneville $242,000, Camp Gatineau Inc Hull $212,000, Carbonneau Daniel Natashquan $55,195, Centraide Quebec Charlesbourg $50,000, Centrale des Syndicats Democratiques Montreal $72,900, Centre Communautaire des Jeunes Sans Emploi Inc Hull $80,000, Centre Cooperatif Loisirs Sports Val Neigette Ste-Blandine $256,563, Centre d'Aide et de Formation Pre-Emploi Inc Sherbrooke $278,000, Centre d'Aiguillage de l'Estrie Inc Sherbrooke $260,000, Centre de Benevolat de Laval Inc Laval $136,292, Centre de Formation Mecanique de Quebec Charlesbourg $90,000, Centre des Jeunes (16-25) plus de la Vallee du Richelieu Inc Beloeil $55,000, Centre de Loisirs de Cabano Inc Cabano $51,373, Centre de Recherche d'Emploi des Laurentides St-Jerome $150,000, Centre de Recherche d'Emploi pour Jeune Adulte Sherbrooke $125,000, Centre de Ressources de la 3^{e} Avenue Montreal $73,000, Centre de Travail Laurentide Inc Joliette $381,288, Centre d'Orientation et de Formation pour Femmes en Recherche d'Emploi St-Jean-sur-Richelieu $256,000, Centre Ecolo-Lac St-Jean Inc St-Felicien $123,600, Centre Emersion Baie-Comeau $260,406, Centre Integration des Immigrants Region 2 Chicoutimi $150,000, Centre Le Pont-Rond Point de la Mauricie Trois-Rivieres $395,000, Centre Local Service Communautaire de la Vallee St-Andre Avellin $124,790, Centre Naturanimo de la Vallee de la Matapedia St-Cleophas $178,087, Centre Plein Air d'Hebertville Inc Hebertville $160,416, Centre Production de Plants Forestiers du Quebec Frampton $169,000, Centre Recreatif de Cap-aux-Meules Inc Cap-aux-Meules $50,161, Centre Terry Fox de la Jeunesse Canadienne Montreal $51,372, Centre Vacances Familiales Frampton Frampton $333,476, Chambre de Commerce de Riviere-du-Loup Riviere-du-Loup $58,909, Chambre de Commerce Industrie Region Laurentide L'Annonciation $55,872, Chambre de Commerce Senior de St-Raymond St-Raymond $57,765, Chantier Davie Lauzon $62,749, Ciment Quebec St-Basile $59,402, Club de Golf Beattie-Lasarre Inc Lasarre $283,690, Club de Golf Bellechasse St-Damien $77,860, Club de Golf de Cacouana Cacouana $134,032, Club de Golf de Murdochville Inc Murdochville $145,746, Club de Golf de Val Neigette Rimouski $286,425, Club de Golf Revermont 1984 Inc Amqui $246,463, Club de Golf St-Eustache St-Eustache $121,268, Club de Recherche d'Emploi Montreal-Centre-Ville Montreal $150,000, Club de Recherche d'Emploi Montreal-Est Montreal $150,000, Club de Recherche d'Emploi Montreal-Ouest Montreal $150,000, Club de Recherche Thetford Mines Thetford Mines $130,000, Club de Ski de Fond des Bois-Francs Incorpore Victoriaville $78,243, Club de Yacht de Matane Inc Matane $87,144, Club de Yacuts Sacre-Cœur Inc Sacre-Cœur $303,000, Club Lion Clermont La Malbaie Pointe-au-Pic La Malbaie $344,667, Club Lions de Cap-Chat Inc Cap-Chat $52,808, Club Lions Mascouche Terrebonne Inc Mascouche $65,341, Club Nairn (Curling) Clermont $155,000, Club Nautique Anse St-Jean Anse St-Jean $252,680, Club Nautique Jacques-Cartier de Gaspe Inc Gaspe $116,273, Club Optimiste St-Louis de France St-Louis de France $80,500, Club Recreatif Boulevard Ste-Genevieve Canton Chicoutimi $52,287, Club Richelieu Lorrainville Lorrainville $218,267, Club Rotary La Sarre La Sarre $143,491, Colonie de Vacances des Greves Montreal $64,250, Columbia Granit Inc Alma-Roberval $125,660, Comite Action-Chomage de Gaspe Pointe-Jaune $101,133, Comite de Citoyens de Ste-Gertrude Abitibi $67,946, Comite d'Amenagement et d'Ensemencement des Lacs de Pohenegamook et de St-Anasthawase Inc St-Eleuthere $66,978, Comite de Balle Donnee de St-Louis de France St-Louis de France $55,314, Comite Developpement Rapides Joachim Inc Rosphton $50,100, Comite (F A M) Femme Action dans son Milieu Mascouche $51,917, Comite Inno Teveikan Sept-Iles $392,053, Comite Organisateur de Fetes du Centenaire de Ville des Laurentides Inc Ville des Laurentides $51,205, Comite Organisateur de la Finale des Jeux du Quebec a Charlesbourg Inc Charlesbourg $119,637, Comite Victimes Miuf de l'Est de Montreal Montreal $264,567, Communaute Urbaine de Montreal (C U M) Montreal $180,173, Compagnie de Gestion Orford Magog $62,500, Compagnie de Papier St-Raymond (1983) Inc St-Raymond $885,168, Comite Restauration Jacques-Cartier Ste-Catherine $302,395, Conseil 6946 des Chevaliers de Colomb de Mars Marsovi $60,931, Conseil Bande Montagnais Lac St-Jean Pointe-Bleue $212,146, Conseil Central de Sorel Tracy $57,672, Conseil de Bande de la Romaine La Romaine $50,512, Conseil de Bande de Natashquan Natashquan $75,409, Conseil de Bande de Sept-Iles Magiothenam Sept-Iles $84,185, Conseil de la Zone Touristique Alma et Lac St-Jean Inc Alma $98,023, Conseil des Montagnais du Lac St-Jean Pointe-Bleue $195,557, Conseil Montagnais de Schefferville Schefferville $80,830, Cooperative de la Haute-Cote Nord Grandes Bergeronnes $374,046, Cooperative Ouvriere de Production Uniforme Trasso Longueuil $110,000, Corporation Centre Sportif Culturel St-Gabriel St-Gabriel $90,941, Corporation d'Aqueduc au Bois-Vert Pointe au Bois Vert $97,000, Corporation de la Foret Ouareau Joliette $105,557, Corporation de Developpement Touristique de la Matapedia Val Brillant $79,161, Corporation de Formation et Developpement en Exploration Miniere Rouyn $237,520, Corporation de Promotion Industrielle Commerciale et Touristique de Sept-Iles Sept-Iles $229,388, Corporation des Artisans de Quebec Quebec $60,000, Corporation Culturelle Artistique Sociale Alma Alma $50,000, Corporation Developpement de Carleton Inc Carleton $225,230, Corporation Developpement Escoumins Escoumins $198,000, Corporation Developpement Socio-Economique Fatima Iles-de-la-Madeleine $295,456, Corporation Developpement Touristique de Matapedia Val-Brillant $177,862, Corporation Developpement Touristique Quebec Tadoussac $171,000, Corporation Developpement Touristique Val-Brillant Val-Brillant $152,722, Corporation du Festival d'Ete du Vieux Port de Montreal 1984 Montreal $85,656, Corporation du 450^{e} Anniversaire de Cartier a Gaspe Gaspe $83,685, Corporation l'Enfantheque Alma $154,504, Corporation Municipale de Maniwaki Campbell's Bay $224,498, Corporation Municipale de Notre-Dame du Portage Notre-Dame du Portage $70,929, Corporation Municipale de Petit Saguenay Petit Saguenay $265,000, Corporation Municipale de St-Roch des Aulnaies St-Roch des Aulnaies $153,396, Corporation Municipale St-Bruno de Guigues St-Bruno de Guigues $140,500, Corporation Municipale St-Joseph de Clericy Clericy $117,988, Corporation Municipale St-Louis de France St-Louis de France $135,000, Corporation Municipale Village Barraute Barraute $183,000, Corporation Protection de l'Environnement des Sept-Iles Sept-Iles $105,187, Corporation Restons Chez-nous St-Louis de l'Ile aux Coudres $208,000, Corporation Touristique Domaine des Portes de l'Enfer St-Narcisse $50,517, Corporation Quebec 1534-1984 Quebec $53,845, Coup de Pouce 05 Inc Sherbrooke $50,652, Dalopharm Inc Montreal $84,119, Daoust Fernand Montreal $75,592, Denis Royal Montreal $107,861, Deniso Lebel Inc Riviere-du-Loup $82,057, Domaine de la Baie Gillies Inc Fugereville $190,731, Domaine Securite Optimiste de St-Marc des Carrieres St-Marc des Carrieres $55,726, Domtar Inc Montreal $222,212, Draco Ltee Repentigny $87,144, Equipement Moniteur Inc St-Eustache $99,277, Fabrique Paroisse Armenienne Sourp-Hagop Montreal $214,645, Fabrique Paroisse St-Clement de Viauville Montreal $66,537, Fabrique Paroisse St-Conrad Montreal $214,564, Fabrique Paroisse St-Joseph Montreal $69,767, Federation de l'Union des Producteurs Agricoles de Quebec-Nord Duberger $89,917, Federation des

EMPLOYMENT AND IMMIGRATION—*Continued*

Syndicats de Gestion Agricole Longueuil $76,361, Federation des Travailleurs du Quebec Montreal $99,162, Fermes Carisol (1981) Inc Les Carignan $90,204, Fernand Bois Ltee Lac des Aigles $69,715, Festival de Peche en Ville Inc Neufchatel $50,000, Fondation Marc-Aurele Fortin Montreal $67,172, Formation en Administration Village des Hurons $176,071, Formation et Intégration a l'Emploi pour Femmes Rouyn $356,261, Frairie Viking du Fjord Saguenay Inc St-Fulgence $52,476, Gagnon Pierre J St-Jean sur Richelieu $93,729, Gerard Lagace Ltee Biencourt $101,682, Groupe Agro-forestier Touristique Portneuf St-Raymond $92,443, Groupe d'Environnementalistes de la Riviere Matane (G E R M) Matane $157,096, Groupement Agroforestier Lotbiniere Megantic Ste-Agathe $72,328, Guerette Inc (Raoul) Ville Degelis $113,194, G R I A de l'Est du Quebec Inc Que Mont-Joli $74,344, Habitation St-Wilbrod Hebertville Station $153,059, Havre Jacques-Cartier—Ile-aux-Coudres Inc St-Bernard Est $70,443, Hopital Notre-Dame du Lac Notre-Dame $61,455, Industrie Tanguay St-Prime $64,172, Jeunes Aubergistes Inc St-Gedeon $129,495, Jeunesse Huntingdon Huntingdon $60,000, La Bleuetiere Cooperative de St-Nazaire St-Nazaire $63,111, La Chambre de Commerce d'Industrie Touristique Regionale Grand Port Riviere-du-Loup $198,449, La Chambre de Commerce Senior de St-Raymond St-Raymond $78,740, La Cie de Papiers St-Raymond (1983) Inc St-Raymond $114,500, La Corporation Ambulanciere de Beauce Inc Beauceville $144,450, La Corporation Developpement des Tourbieres Norbec Inc Port Cartier $239,687, La Corporation du Mont-Video Inc Barraute $259,800, La Corporation Vol Libre de Mont St-Pierre Mont St-Pierre $176,087, Lajoie Leon—Paul E Beaudoin Kahnawake $130,854, La Ligue Navale de Cap-Chat Inc Cap-Chat $50,666, La Maison des Jeunes de Lebel sur Quevillon Lebel sur Quevillon $100,000, La Maison Jean Lapointe Inc Montreal $226,619, La Marina du Lac Matapedia Inc Val-Brillant $65,926, La Relance Atelier de Readaptation au Travail Inc Hull $260,000, La Societe Astronomique de Dolbeau Inc Dolbeau $95,000, La Societe Gestion Riviere York et Darmouth Gaspe $55,202, Le Centre de Plein Air Familial de Gaspe Inc Gaspe $192,989, Le Club de Golf Dorchester Inc Frampton $140,000, Le Club Social de Fermont Fermont $65,000, Le Comite du Complexe Industriel Mont-Laurier Mont-Laurier $200,000, Legault et Joli en Fiducie Montreal $93,638, Les Amenagements Maria Chapdeleine Peribonka $67,590, Les Bergeries des Hautes Laurentides Inc Ferme Neuve $95,366, Les Bleueteriere Cooperative de Gallix Gallix $199,453, Les Entreprises Agricoles-Forestieres Perce Cap d'Espoir $136,844, Les Entreprises Auberge du Parc Ltée Paspediac $64,867, Les Entreprises Brian Stanton Ltée Bryson $50,068, Les Freres Riopel St-Alexis $63,254, Les Loisirs de Drummondville-Ouest Inc Drummondville-Ouest $392,682, Les Loisirs Promo de Giffard Inc Giffard $115,618, Les Mines d'Argent Abcourt Inc Val d'Or $199,178, Les Presses Lithographiques Inc Lac Etchemin $62,331, Les Serres Christian Inc Amos $89,921, Ligue d'Action Communautaire de Laval Laval $65,490, Ligue Navale de Cap-Chat Inc St-Octave de l'Avenir $142,342, L'Intervalle de Repentigny Repentigny $52,945, Loisirs Jeunesse du Cap-de-la-Madeleine Inc Cap-de-la-Madeleine $54,430, Lu Lumco Luceville $159,285, Maison des Jeunes la Cabane (Lasarre) Inc Lasarre $150,900, Maison des Jeunes Renaissance Val d'Or Inc Val d'Or $50,436, Maison François Jarret Vercheres $79,584, Maison Notre-Dame de Laval Laval $51,221, Maranda et Labrecque Ltée Quebec $62,121, Materiaux Riel Inc Fort Coulonge $50,000, Mohawk Council of Kahnawake Kahnawake $145,851, Montour Eugene Morris Tom Kahnawake $67,600, Mouvement Education Populaire et Action Communautaire du Quebec Montreal $53,147, Municipalite de Cloutier Cloutier $60,000, Municipalite de Prevost Prevost $300,000, Municipalite de Ste-Catherine Jacques-Cartier Ste-Catherine $235,625, Municipalite de St-Felix d'Otis St-Felix d'Otis $131,794, Municipalite de St-Faustin St-Faustin $206,900, Municipalite Regionale du Comte de Pontiac Campbell's Bay $140,000, Municipalite Village Mont-Rolland Mont-Rolland $165,100, Musée des Beaux Arts de Montreal Montreal $1,012,068, Office du Tourisme de Portneuf Cap-Sante $50,000, Office Terrain de Jeux (OTJ) Saint-François-Xavier de Brompton St-François-Xavier de Brompton $107,570, Parc du Mont Comi Inc St-Donat $344,929, Parc Regional Riviere du Nord St-Jerome $350,000, Partage Humanitaire A L P E L Inc Laval $59,340, Passage-Travail Rive-Sud Levis $150,000, Pavillon d'Animation et de Plein Air d'Oka Oka $82,863, Pavillon du Boulevard Verdun $272,929, Pavillon Marguerite de Champlain Greenfield Park $58,328, Pinkerton Inc Montreal $163,747, Planfor Inc St-Famille d'Aumond $427,245, Plaza Maskoutaine Inc St-Hyacinthe $58,648, Port-de-Refuge de Cap-a-l'Aigle Inc Cap-a-l'Aigle $65,956, Produits Cellulaires Waterville Waterville $118,490, Programme d'Organisation au Travail Outremont $304,577, Projet 1984 (Vieux Port de Quebec) Inc Quebec $1,620,755, Projet d'Integration des Femmes de l'Outaouais Hull $186,702, Quebec 1534-1984 Quebec $3,377,479, Religieuses de Jesus-Marie Sillery $263,481, Restigouche Band Council Restigouche $51,599, Richard Pelletier et Fils Inc Squatec $88,922, River Desert Indian Band Maniwaki $63,443, Rond Point 16-18 Inc Montreal $50,171, Scieries du Bas St-Laurent Inc St-Pierre de Lamy $56,320, Scieries du Fjord Ferland Petit-Saguenay $55,922, Scieries Saguenay Ltee Ville de la Baie $81,723, Service 15-20 Inc Verdun $156,879, Service d'Aide a l'Emploi de l'Est Inc Montreal $199,000, Service d'Entretien Prestige Inc Montreal $84,349, Services Loisirs St-Marcel de Pointe-aux-Trembles Pointe-aux-Trembles $83,037, Service Maritime Pekouagani Alma $53,563, Service Travail Jeunesse Artabaska $148,600, Shigawake Port-Daniel Professionnel Fisherman Assoc Port-Daniel $71,500, Societe d'Agriculture du Comte de Portneuf Cap-Sante $177,000, Societe D'Amenagement de Port-Cartier Port-Cartier $128,749, Societe d'Amenagement Ressource de la Riviere Mont-Joli $292,000, Societe de Developpement des Massifs Petite Riviere Petite Riviere $117,793, Societe de Developpement Economique de Drummondville Drummondville $73,512, Societe de Fabrication d'Instruments Chirurgicaux Montreal $289,325, Societe de Recherche sur la Faillite Sagamie Chicoutimi $54,311, Societe Developpement Region Mont-Laurier Mont-Laurier $174,468, Societe Developpement Touristique Inc Ste-Jeanne d'Arc $56,367, Societe Developpement Touristique Riviere-Eternite Riviere-Eternite $173,005, Societe d'Exploitation Ressources des Basques Lac au Saumon $172,145, Societe d'Exploitation Ressources Vallee Inc Lac au Saumon $85,134, Societe Educative de Visites et d'Echange au Canada Quebec $212,400, Societe Forestiere Portage Ville Degelis $104,691, Societe Transformation Sault-au-Mouton Sault-au-Mouton $283,659, Societe Zoologique de St-Donat Inc St-Donat $62,793, Societe Zoologique St-Felicien Inc St-Felicien $550,356, Soref Cote-Nord Inc Port Cartier $104,727, St-Regis Band Council St-Regis $68,878, Station de Formation en Mecanique du Montreal-Metropolitain Laval $135,000, Station de Ski Le Valinouet Inc Chicoutimi $268,138, Station Val d'Irene Inc Ste-Irene $148,382, Syndicat des Producteurs Agricoles du Nord St-Cleophas $154,026, Syndicat des Producteurs Agricoles du Nord—Union des Producteurs Agricoles St-Jean de Matha $60,000, Syndicat des Producteurs d'Autray—Union des Producteurs Agricoles Ste-Elisabeth $54,066, Syndicat des Producteurs de Bois de l'Estrie Rock Forest $53,963, Syndicat des Producteurs de Bois Laurentides Masson $84,068, Syndicat des Producteurs de Bois Laurentides St-Eustache $75,239, The Lions Club of Quyon Quyon $123,000, Tie Communications Sherbrooke $115,026, Travail Non-Traditionnel Inc Montreal $305,000, Tuktu Assistance Corporation Kuujjuao $775,071, Union des Paroissiens de St-Ambroise de Chicoutimi Inc Chicoutimi $52,476, Union des Producteurs Agricoles Longueuil $67,289, Vallee Edelweiss Ltee Wakefield $86,375, Village Hospitalite Inc Lac Carre $52,223, Ville d'Amos Amos $325,000, Ville de Dolbeau Dolbeau $205,494, Ville de Granby Granby $59,742, Ville de Roberval Roberval $284,950, Ville de Shawinigan Shawinigan $463,000, XXXIX J C I World Congress Montreal 1984 Inc Montreal $59,742, Young Men Christian Assoc of Montreal Montreal $241,072, 127742 Canada Inc Ste-Agathe $65,750;

Ontario Region—

Academic Ste Cecile Tecumseh $93,425, Ajax Youth Committee Ajax $61,070, Algoma Central Railway Port Colborne $54,131, Algoma Inc Plan Affiliation Sault Ste Marie $55,442, Algonquin Golden Lake Band Golden Lake $78,136, Alternative Computer Training Toronto

EMPLOYMENT AND IMMIGRATION—*Continued*

$268,305, Ambassador Building Windsor $112,490, Armand Gervais Ltd Sturgeon Falls $75,000, Armstrong Employment Group Inc Armstrong $210,713, Arnold Manufacturing Windsor $101,724, Associated Hebrew Schools of Toronto Toronto $90,168, Assoc of Polish Engineers Toronto $59,125, Assoc of United Ukrainian Sudbury $88,596, Assoc Parmi Elles Hearst $175,203, Barrie Youth Opportunity Inc Barrie $281,788, Be Wob Bon Metis Assoc Port McNichol $89,494, Big Trout Lake Band Big Trout Lake $268,640, Bilt Rite Industries Toronto $62,473, Blackwater Designs Ltd Faymount $50,374, Board of Education for the City of Toronto Toronto $58,500, Board of Education for the City of Windsor Windsor $187,450, Brampton Foundries Brampton $69,299, Brant County Rehabilitation Service Brantford $50,200, Brantford Flying Club Brantford $286,610, Brentwood Recovery Home Windsor $68,648, Buchan House Ltd London $74,902, Byck Ted Parrott Gerry Haileybury $243,445, Callum Paulin Szeto Kitchener $320,860, Cambrian Foundation Sudbury $140,566, Canadian Farm Ltd Chatham $72,150, Canadian National Institute for the Blind Toronto $77,549, Carleton University of Ottawa $61,527, Catholic Education Council St Catharines $59,343, Centre for Advancement in Work Toronto $457,502, Chatham Associates Ltd Hamilton $68,524 Chatham Plastic Finish Chatham $81,716, Chelmsford Motor Inn Chelmsford $132,464, Chippewas of Georgian Island Sutton West $186,300, Chippewas of Nawash Band Council Wiarton $93,369, Chippewas of Sarnia Band Sarnia $251,235, Chippewas of Sarnia Band Council Sarnia $101,132, Christie Brown Company Ltd Toronto $66,875, Chrysler Canada Ltd Windsor $140,998, City of Brampton Brampton $81,930, City of Brantford Brantford $140,980, City of Hamilton Public Works Hamilton $265,512, City of London London $117,004, City of North York Willowdale $82,183, City of Ottawa Ottawa $57,490, City of Peterborough Peterborough $59,500, City of Port Colborne Port Colborne $50,700, City of Toronto Toronto $306,778, City of Windsor Windsor $139,264, City of Woodstock Woodstock $327,080, Club Richelieu de la Vallee Hammer $68,534, Conseil des Organisees Franco Toronto $75,604, Control Data Canada Ltd Mississauga $51,899, Control Data Toronto $267,107, Corporation of the Borough of East York Toronto $159,123, Corporation of the City of Cornwall Cornwall $118,889, Council of Mohawks Deseronto $55,197, Country Squire Motor Hotel Inc Lindsay $204,828, Course for Orientation and Preparation Windsor $378,465, Credit Valley Conservation Authority Meadowvale $230,443, Down to Business Training Program Thunder Bay $265,240, Drake International Inc Toronto $106,587, Duke Electric 1977 Ltd Hamilton $95,203, Dutrisac Evelyn Azilda $52,732, Eagle Lake Band Eagle River $306,679, Elgin Sewing Circle St Thomas $283,089, Elliot Lake Manufacturing Elliot Lake $239,895, Erindale Campus Mississauga $78,974, Espanola Youth Council Espanola $336,054, Essex Region Conservation Authority Essex $194,993, Evergreen Enterprises Toronto $60,800, Firestone Textiles Woodstock $221,729, Fleugel Sharon Banga John Mattawa $107,206, French River Fuels Ltd Noelville $56,118, Friendship Centre Cochrane $371,008, General Motors of Canada Oshawa $76,936, George Brown College Foundation Toronto $148,369, Georgian College Barrie $108,340, Grand River Conservation Authority Cambridge $53,911, Guelph Suburban Metals Ltd Guelph $52,463, Hamilton East Kiwanis Hamilton $79,217, Hamilton Foundry Company Hamilton $61,384, Hamilton Wentworth 3rd Sector Hamilton $300,506, Harbour Front Hamilton $84,067, Hera Metal Manufacturing Corporation Windsor $267,974, Heritage Homes Inc Lindsay $280,000, Highlands Hospitality Training Haliburton $169,316, Home Foam Action Committee Thunder Bay $88,961, Huronia Tourist Assoc Midhurst $75,315, Huronia Youth Employment Inc Midland $101,107, Imperial Oil Ltd Sarnia $96,392, Individual Development Ottawa $78,934, Industrial Training Centre for Women Sudbury $314,425, Intercult Assoc Toronto $112,315, John Howard Society Toronto $88,203, Keyword Walkley Non Profit Corporation Ottawa $236,790, KG Campbell Corporation Ottawa $56,454, Kinsmen Club of Leamington Leamington $101,162, Kleda Corporation Kirkland Lake $151,727, Lakehead University Thunder Bay $51,807, Laurentian University Sudbury $144,568, Leeming Richard and Donna Islington $50,051, Lincoln City Board of Education St Catharines $67,305, Little Business Sarnia $245,217, Logan Design Toronto $157,572, Mattawa Knitwear Guild Mattawa $196,386, McMaster University Hamilton $241,318, Mary's Lunch Sault Ste Marie $52,975, Merricraft Inc Merrickville $278,578, Metis and Non-Status Indian Assoc Kirkland Lake $72,521, Metro Toronto Conservation Authority Downsview $272,491, Metro Toronto Separate School Board Scarborough $51,950, Micro Chip Youth Training Assoc Toronto $295,971, Ministry of Natural Resources Timmins $50,472, Ministry of Tourism and Recreation Toronto $52,783, Mississauga of the New Credit Hagersville $99,751, Mississauga Sawmill Mississauga Reserve $60,584, Mitsubishi Electronics Midland $160,104, Mohawk College of Applied Arts Hamilton $184,613, Monarch Youth Auto Refinishers Ajax $156,388, Moravian Indian Council Thamesville $56,280, Morewood Industries Cornwall $62,129, Mothers on the Move Inc Toronto $247,550, Mount Sinai Hospital Toronto $77,574, Municipality of Metro Toronto $999,000, Municipality of Sudbury Sudbury $54,759, Muskrat Dam Band Muskrat Dam $240,763, N'Swakamok Native Friendship Council Sudbury $280,572, National Congress of Italian Canadians Toronto $127,812, Native People Development Corporation Thunder Bay $273,199, Newmarket Public Library Newmarket $61,216, Niagara Falls Fire Fighters Niagara Falls $83,143, Nickel District Conservation Authority Sudbury $75,119, Nokee KWE Occupational Skill London $307,476, Northern Community Development Fort Frances $280,500, Office Automation Toronto $107,124, Ogwatsih Artisans Ltd St Catharines $198,272, Oneida Band Council South Wold $336,601, Ontario Business College Belleville $101,348, Ontario Ltd Woodstock $101,250, Ontario Ltd 527125 Sault Ste Marie $136,297, Ontario Ltd 584421 Welland $51,075, Ontario Ministry of Labour Toronto $275,328, Order of the Sons of Italy Niagara Falls $165,245, Orillia Area Lead Corporation Orillia $59,202, Ottawa and District Labour Council Ottawa $64,032, Ottawa BIA Ottawa $166,857, Ottawa Women's Credit Union Ottawa $325,242, Our Lady of Holy Rosary Church Windsor $102,050, Park Plaza Mini Mall Muncey $59,662, Paroisse St Jean Baptiste Long Lac $57,375, Patterson B Toronto $87,000, Peel Regional Police Force Brampton $116,224, Pehtabun Chiefs Tribal Council Pehtabun $645,993, Pehtabun Chiefs Tribal Council Sandy Lake $317,000, Pehtabun Chiefs Tribal Council Sioux Lookout $125,482, People Out of Work (Sudbury) Sudbury $66,593, People Working and Learning Waterloo $217,422, Philip Enterprises Inc Hamilton $64,127, Pinecrest Queensway Community Ottawa $172,543, Polonia Centre Inc Windsor $123,804, Prescott Welding Program Inc Prescott $265,613, Queen's University Kingston $228,052, Quetico Wood Industries Ltd Atibokan $117,579, Quinte Full Growth Development Belleville $116,662, Quorum Inc Hamilton $95,268, Rainy River Business Development Corporation Fort Frances $71,145, Rat Portage Marina Trust Kenora $228,324, Redeemar Lutheran Church Sarnia $86,557, Regional Municipality of Peel Brampton $404,879, Regional Municipality of Sudbury Sudbury $179,516, Rehabilitation Foundation St Catharines $50,253, Rehabilitation Provincial Park Assoc Toronto $79,299, Reliance Products Toronto $89,608, Rexdale Microskills Development Rexdale $181,336, Roman Catholic Episcopal Corporation Ottawa $227,320, St Mary's Church Grimsby $56,101, St Rexis Band Council Cornwall $136,174, Scott's Plains Recycling Inc Peterborough $215,971, Serpent River Band Cutler $173,372, Sisters of St Joseph Diocese Scarborough $68,148, Six Nations Band Council Oshweken $910,035, Skiltee Assoc North Bay $289,217, Society for Educational Visits Nepean $212,440, Sole Parent Foundation of Barrie Barrie $195,269, Soo Finnish Club Sault Ste Marie $117,950, Source Industries Cornwall $71,994, Strathroy Foods Strathroy $106,600, Sudbury Board of Education Sudbury $52,127, Sudbury Community Legal Clinic Sudbury $62,547, Sudbury and District Labour Council Sudbury $50,315, Sudbury Metro Centre Management Sudbury $60,587, Sudbury YMCA Sudbury $122,240, Sukro Management Ltd Cookstown $120,029, Toronto East General Hospital East York $98,229, Toronto Office Skills Training Toronto $334,650, Tottenham District Chamber of Commerce Tottenham $240,213, Town of Gore Bay Gore Bay $51,500, Town of Paris Paris $65,946, Town of Tillsonburg Tillsonburg $52,170, Town of Valley East Val Caron $294,884, Township of

EMPLOYMENT AND IMMIGRATION—*Continued*

Colchester South Harrow $58,832, Township of Cornwall Long Sault $121,483, Township of Georgina Keswick $180,900, TRW Canada Ltd St Catharines $52,440, ULS International St Catharines $51,156, United Steelworkers of America Toronto $76,000, University of Guelph Guelph $78,304, University of Toronto Toronto $78,898, University of Waterloo Waterloo $79,734, University of Western Ontario London $91,306, University of Windsor Windsor $188,922, Wahnapitae Hotel Inc Wahnapitae $67,248, Walpole Island Band Council Wallaceburg $279,909, Wanepuhnud Corporation Toronto $206,801, Wapekeka Community Development Angling Lake $67,867, Waterloo Regional Hellenic Kitchener $98,358, Wawata Native Community Sioux Lookout $164,828, Webequie Economic Development Webequie $325,191, Welland Soccer Club Welland $112,500, Wentworth Weatherizers Non Profit Inc Hamilton $164,627, West Bay Band West Bay $72,418, West End Women Entering Machining Toronto $300,999, White Farm Manufacturing Brantford $399,581, Whitney Community Development Whitney $202,836, William F Van Gelder Huntsville $109,889, Willowridge Training Wheels Rexdale $239,250, Windsor Bumper Windsor $117,748, Windsor Separate School Board Windsor $124,135, Winter Court Native Development Corporation Toronto $202,941, Women's Training for Employment Kenora $180,503, Working Skills Centre Toronto $280,826, YMCA of Ottawa Ottawa $135,600, YMCA of Sault Ste Marie Sault Ste Marie $102,438, YMCA of St Catharines St Catharines $78,078, YMCA of Metro Toronto Toronto $85,017, York Condominium Corporation Toronto $91,411, York 4 Eglinton Improvement Toronto $50,000, York Senior Citizens Council Toronto $73,450, Youth Opportunities Unlimited Richmond Hill $276,562, Youth Services Bureau of Ottawa Nepean $60,000;

Manitoba Region—

Agassiz Gold Deposit Lynn Lake $464,310, Air Canada Winnipeg $61,394, Amik Tannery Winnipegosis $52,681, Anicinabe Resource Centre Pine Falls $315,211, Anishinabe Respect Winnipeg $161,295, Arctic Sewing Centre Churchill $63,360, Barren Lands Indian Band Brochet $95,335, Big Foot Forest Products Corp Easterville $56,779, Boeing of Canada Ltd Winnipeg $60,079, Brandon Regional Development Brandon $54,000, Brandon University Brandon $139,394, Bungees Inc Winnipeg $115,566, Business of Living Winnipeg $246,034, Canadian Assoc of the Mentally Retarded Winnipeg $82,696, Chalet Malouin Inc St Malo $157,616, Chamber of Commerce Winnipeg $561,000, Chemawalin Logging Development The Pas $147,636, Children's House Winnipeg $77,264, Children's Home of Winnipeg Winnipeg $635,228, Churchill Indian Band Tadoule Lake $124,483, City of Flin Flon Flin Flon $110,212, City of Winnipeg Winnipeg $1,046,410, Community Economic Development Winnipeg $75,253, Dakota Manufacturing Portage la Prairie $105,250, Dakota Ojibway Tribal Council Brandon $387,244, Dakota Plains Green Dakota Plains $63,167, Dakota Plains Long Band Edwin $64,461, Dauphin Leather Dauphin $141,376, Don Ayre & Associates 1984 Inc Winnipeg $59,045, Doray Enterprises Winnipeg $50,336, Employment Preparation Project Winnipeg $231,591, Fairford Multipurpose Complex Ashern $258,722, Fleece Line Ventures Brandon $216,465, Flin Flon Indian-Metis Friendship Flin Flon $55,536, Fred Douglas Lodge Winnipeg $58,146, Freshwater Fish Marketing Corp Winnipeg $208,275, God's River Band God's River $73,826, God's Lake Narrows Band God's Lake Narrows $79,168, Health Science Winnipeg $96,195, Indian Business Development Winnipeg $212,500, Interlake Residential Child Care Winnipeg $112,659, International Ukrainian Heritage Centre Dauphin $752,002, Island Lake Fisheries Ltd Winnipeg $57,892, Keystone Agricultural Centre Brandon $60,000, Kinew Canada Works Winnipeg $177,108, Kirkfield-Westin Community Centre Winnipeg $214,988, Manitoba Child Care Winnipeg $404,521, Manitoba Indian Educational Assoc Winnipeg $58,017, Manitoba Museum of Man & Nature Winnipeg $132,959, Manitoba Metis Federation Thompson $51,332, Manitoba Women's Newspaper Winnipeg $248,331, Marymound Inc Winnipeg $196,061, Median Credit Union Winnipeg $149,322, Metis Economic Development Training Winnipeg $359,172, Misericordia General Hospital Winnipeg $219,000, Mistik Woodcrafts Inc Leaf Rapids $297,770, Native Clan Wilderness Camp The Pas $80,651, May Ah Quong Garmen Rossburn $185,586, Nelson House Loggers Nelson House $290,104, Niverville Lions Club Niverville $83,051, North Branch YMCA Winnipeg $118,273, North Country Archery Emerson $195,417, Northern Times Newspaper Thompson $174,089, Northwinds Art Company Winnipeg $77,103, Oxford House Band Thompson $63,427, Peguis Band of Indians Hodgson $315,784, Pikwitonei Loggers Thompson $203,210, Portage & Employment & Energy Centre Portage la Prairie $411,386, Riverborne Development Assoc Inc Winnipeg $59,498, Sandy Bay Tackle Amarantha $105,803, Selkirk Development Corporation Selkirk $96,172, Selkirk Water Front Development Corp Selkirk $73,096, Shamatta Loggers Thompson $140,176, Sir Hugh John MacDonald Winnipeg $548,211, Social Planning Council Winnipeg $145,697, Social Skills Orientation Course Winnipeg $242,763, Southeast Resource Development Council Winnipeg $212,926, Split Lake Indian Band Split Lake $56,883, St Annes Anglican Church Winnipeg $54,213, Southdale Recreation Winnipeg $100,000, St Boniface General Hospital Winnipeg $54,631, St James Assiniboia School Division #2 Winnipeg $202,321, Swan Lake Band Swan Lake $71,882, Swan River Life Skills Swan River $263,970, Thompson Crisis Centre Inc Thompson $62,510, Town of Stonewall Stonewall $53,287, Union Management Construction Joint Conference Board Winnipeg $168,609, University of Winnipeg Winnipeg $198,328, Upstart Winnipeg $75,045, War Lake Bank Ilford $53,948, Wasagamack Band Wasagamack $98,967, Wasagamack Woodworking Wasagamack $65,027, Waterhen Indian Band Skownan $152,598, Wee Gwas Printing Selkirk $111,016, Western Canada Aviation Museum Inc Winnipeg $190,068, Westwin Personnel Winnipeg $216,346, Wienusk Wood Products Oxford House $145,736, Winnipeg Council of Status Winnipeg $85,867, Winnipeg Boys and Girls Club Winnipeg $66,916, Winnipeg Football Club Winnipeg $394,192, Winnipeg Presbytery United Church Winnipeg $169,613, X-Kalay Industries Winnipeg $240,338, YMCA of Winnipeg Youth Job Corps Winnipeg $140,684, YMCA Jewish Committee Centre Winnipeg $55,929, Youth Business Learning & Development Centre Winnipeg $135,604, YWCA Westman Women's Shelter Brandon $54,035;

Saskatchewan Region—

Ahenaki-Win Sandy Lake Reserve $87,756, All-Sask Mutual Services Ltd Saskatoon $155,144, Amnsis Southeast Area Local #66 Ft Qu'Appelle $88,922, Balgonie Multi-Plex Building Balgonie $56,084, Battleford Bags Manufacturing North Battleford $94,011, Bridging Program Women Learning Working Regina $114,855, Canoe Lake Handicrafts Canoe Lake Reserve $131,044, Cote Leathercraft Centre Cote Indian Reserve $93,940, Cowessess Gulf Course Cowessess Reserve $91,849, Cupar Memorial Rink Complex Cupar $59,749, East Central Lead Corporation Melville $70,640, English River Housing Patuanak $61,087, Forestry Development Project Montreal Lake Indian Reserve $103,695, Handicraft Centre White Bear Reserve $91,265, Hired Hands for Rent Yorkton $179,048, Joseph Bighead Cafe & Arcade Joseph Bighead Reserve $64,241, Kahk Sports & Cultural Grounds Kahkewistahaw Reserve $56,903, Kawula Consulting Ltd Prince Albert $56,000, Key Community Improvements Key Reserve $59,407, Key Lake Mining Corporation Saskatoon $70,797, Kiginak Friendship Centre La Ronge $161,064, Kinistino Jubilee Lodge Kinistino $80,000, Kitsaki Development Corporation La Ronge $72,873, Lac La Ronge Indian Band La Ronge $84,589, Lakeland Preschool Centre Christopher Lake $81,982, La Roche Construction La Roche $100,000, La Ronge Band Vocational Training La Ronge $260,443, Life Skills Orientation Regina $170,816, Meewasin Development Project Saskatoon $57,165, Mini Micro Operator Prince Albert $58,000, Mistawasis Band Hall Mistawasis Reserve $58,620, Montreal Lake Band Development Montreal Lake Reserve $52,538, Montreal Lake Human Resource Development Montreal Lake Reserve $130,930, Museum Upgrading Saskatoon $52,784, Muskey Lake Band Complex Muskey Lake Reserve $54,967, Natacam Construction Red Earth $125,000, N E Sask Leisure Centre Melfort $295,803, Nipawin Daycare Facility Nipawin $57,402, Northwest

EMPLOYMENT AND IMMIGRATION—*Continued*

Local Economic Development Assistance Corporation North Battleford $183,118, Peepeekisis Community Development Peepeekisis Reserve $67,704, Poultry Centre University of Sask Saskatoon $90,287, Red Pheasant Canada Works Red Pheasant Indian Reserve $55,300, Sakimay Land Authority Sakimay Indian Reserve $141,893, S E Job Squad 84 Ft Qu'Appelle $56,813, Southeast Communities Project Ft Qu'Appelle $96,925, Stanley Mission Co-op Upgrading Stanley Mission $64,128, Task La Ronge $303,557, Urban Native Pre-Employment Regina $244,918, Urban Reception Centre Regina $136,189, Wehtamatowin Training Project Regina $189,777, White Bear Gulf Course White Bear Indian Reserve $60,904, White Bear Handicraft Centre White Bear Indian Reserve $168,259, Work Ready Saskatoon $319,570;

Alberta/NWT Region—

Aerospace Museum Assoc Calgary Alta $80,297, Alberta Council on Aging Edmonton Alta $133,909, Alberta Federation of Labour Edmonton Alta $134,244, Alberta Handicapped Communication Society Edmonton Alta $113,561, Alexander Indian Band #134 Morinville Alta $51,360, Alexis Indian Band Glenevis Alta $125,435, Athabasca Cree Indian Band Ft Chipewyan Alta $164,650, Bethany Chapel Calgary Alta $113,595, Calgary Zoological Society Calgary Alta $61,459, Central Alberta Community Residence Society Red Deer Alta $312,536, City of Calgary Calgary Alta $321,182, Daniel Bowman Banff Alta $216,540, Drumheller & District Development Corporation Drumheller Alta $102,323, Duggan Social Group Work Association Edmonton Alta $132,891, Edmonton Roman Catholic School Board Edmonton Alta $200,132, Employment Development Services Edmonton Alta $258,849, Enviros Wilderness School Calgary Alta $195,104, Fruit Growers Society of Alberta Hythe Alta $66,082, Grande Prairie Friendship Centre Grande Prairie Alta $105,507, Harcourt Matthews Associates Edmonton Alta $61,640, Inglewood Community Assoc Calgary Alta $56,820, Inuvialuit Communications Society Inuvik NWT $75,553, K & D Associates Edmonton Alta $70,394, Kehewin Indian Band Bonnyville Alta $62,400, Kinsmen Club of St Albert St Albert Alta $185,768, Liard Valley Band Development Fort Liard NWT $56,980, McMan Youth Service Assoc Edmonton Alta $216,507, Mountainview Assoc for the Mentally Handicapped Olds Alta $60,864, Native Counselling Service Calgary Alta $51,108, Native Women Pre-employment Training Edmonton Alta $284,479, Old Strathcona Foundation Edmonton Alta $77,963, On-Site Placement Service Edmonton Alta $189,193, Our Lady of Grace Church Calgary Alta $109,200, Peigan Employment Service Brocket Alta $91,378, Performance Plus Systems Edmonton Alta $75,410, Pheonix Training & Development Edmonton Alta $350,000, Polish Canadian Assoc Calgary Alta $124,461, Poplar Region Economic Council Wildwood Alta $231,021, St Albert Rugby Football Club St Albert Alta $208,864, St Thomas More Roman Catholic Parish Calgary Alta $88,136, Settlement Sooniyaw Corp Edmonton Alta $741,350, Skiing Louise Ltd Calgary Alta $350,055, Slave Lake Native Friendship Centre Slave Lake Alta $203,176, The Entrance Society of Calgary Calgary Alta $287,843, University of Alberta Edmonton Alta $157,850, University of Calgary Calgary Alta $96,042, Village of Innisfree Innisfree Alta $276,730, Wabasca Desmarais Sports & Games Wabasca Alta $52,354, Whitefish Lake Band #128 Goodfish Lake Alta $105,168, Young Men's Christian Assoc Edmonton Alta $198,435, Young Men's Christian Assoc Midnapore Alta $52,033;

British Columbia/Yukon Territory Region—

A and D Trucking Terrace BC $107,894, A and R Enterprise 100 Mile House BC $257,120, Adams Lake Band Chase BC $104,668, Ahousaht Indian Band Council Ahousaht BC $91,691, Alberni Clayoquot Development Society Port Alberni BC $96,741, Alexandria Indian Band Quesnel BC $53,598, Alexis Creek Indian Band Chilanko Forks BC $84,191, Alkali Lake Indian Band Williams Lake BC $143,567, Allied Indian and Metis Society Vancouver BC $76,686, Anaham Indian Band Alexis Creek BC $129,436, Apex Topping and Falling Penticton BC $108,393, Arbutus Group Social and Economic Development Duncan BC $51,050, Arjo Logging Revelstoke BC $197,212, Ashcroft-Cache Creek Regional Golf and Country Club Cache Creek BC $83,142, British Columbia Forest Museum Society Duncan BC $90,568, British Columbia Forest Products Campbell River BC $316,691, British Columbia Forest Products Crofton BC $1,608,550, British Columbia Forest Products Honeymoon Bay BC $493,120, British Columbia Forest Products Mackenzie BC $83,099, British Columbia Fruit Growers Assoc Kelowna BC $237,372, British Columbia Timber Terrace BC $146,739, British Columbia Timber-Kootenay Forest Products Nelson BC $62,431, Bella Coola Band Council Bella Coola BC $86,788, Binche Keyoh Indian Band Fort Saint James BC $57,618, Boban Enterprises Ltd Salmon Arm BC $97,273, Bowen Island Park and Store Bowen Island BC $74,267, Boys and Girls Club of Vernon Vernon BC $65,612, Boys and Girls Club of Victoria Victoria BC $68,078, Bridge Lake Tree Service 100 Mile House BC $53,298, Burnaby Assoc for the Mentally Handicapped Burnaby BC $57,684, Burrard Indian Band North Vancouver BC $66,296, Cadillac Fairview Corporation Vancouver BC $50,463, Campbell River Estuary and Watershed Campbell River BC $59,214, Canadian Forest Products Vancouver BC $64,090, Canadian Forest Products Woss BC $241,630, Canadian Forestry Assoc of British Columbia Kelowna BC $108,819, Canadian Forestry Assoc of British Columbia Vancouver BC $157,304, Canadian Mental Health Assoc Richmond BC $83,215, Canadian Mental Health Assoc Vancouver BC $67,884, Canadian Museum-Flight and Transport Surrey BC $101,149, Canadian Paraplegic Assoc British Columbia Division Vancouver BC $95,615, Canadian Steam Press Industrial Architects New Westminster BC $78,368, Canim Lake Band 100 Mile House BC $105,368, Canoe Creek Indian Band Dog Creek BC $97,420, Capital Mental Health Assoc Victoria BC $57,158, Cariboo Friendship Centre Williams Lake BC $133,444, Carousels Theatre Society Vancouver BC $89,992, Carrier-Sekani Tribal Council Prince George BC $135,983, Cedar Cottage Neighbourhood House Vancouver BC $66,190, Centre Culturel Français de l'Ok Kelowna BC $78,635, Chehalis Indian Band Agassiz BC $117,052, Chem Indian Band Rosedale BC $240,042, Chemainus Indian Band Council Ladysmith BC $134,910, Children's Jubilee Summer Camp Burnaby BC $153,534, CIP Forest Products Duncan BC $55,769, CIP Forest Products Victoria BC $102,523, City of Dawson Dawson City BC $187,130, City of Kelowna Kelowna BC $54,757, City of Whitehorse Whitehorse YT $52,933, City of White Rock White Rock BC $99,725, Clayoquot Indian Band Council Tofino BC $98,969, Coast Foundation Vancouver BC $126,300, College of New Caledonia Prince George BC $91,362, Conayt Friendship Society Merritt BC $75,464, Conifer Enterprises Nanaimo BC $59,125, Conservation Society of British Columbia Victoria BC $64,643, Contact Women's Group Society Williams Lake BC $62,728, Control Data Institute Vancouver BC $92,000, Cooper Enterprises Port Coquitlam BC $64,280, Corporation District of Burnaby Burnaby BC $55,086, Corporation of District of Northern Cowichan Duncan BC $646,461, Corporation of District of Surrey Surrey BC $274,648, Corporation of Municipality of Delta Delta BC $76,240, Cougar Creek Logging Campbell River BC $78,396, Council for Yukon Indians Whitehorse YT $60,432, Cowichan Indian Band Council Duncan BC $206,317, Cowichan Lake Community Activity and Resource Centre Lake Cowichan BC $74,720, Cranbrook Archives Museum Landmark Cranbrook BC $66,789, Creative Centre Rehabilitation for the Mentally Handicapped Sardis BC $55,306, Crestbrook Forest Industries Elko BC $187,091, Creston Co-op Packers Erickson BC $67,082, Crossfox Silviculture Vancouver BC $87,763, Crow Point Enterprises Enderby BC $84,048, Cyprus Anvil Mining Calgary Alta $1,618,297, Dark Star Forestry South Slocan BC $72,090, Dawson Indian Band Dawson City BC $51,467, DB Forest Services Cumberland BC $112,305, Dease Lake Airport Society Dease Lake BC $65,447, Delta Museum and Archives Delta BC $126,341, Delta Recycling Society Delta BC $74,359, Denis Falling and Bucking Kitimat BC $83,334, Desolation Sound Tribal Council Powell River BC $116,002, Dewdney-Alouette Regional District Mission BC $71,942, Doh Day De Claa Indian Friendship Prince George BC $211,949, Doig River Indian Band Rose

EMPLOYMENT AND IMMIGRATION—*Continued*

Prairie BC $129,842, Doug's Market 100 Mile House BC $99,845, DR Enterprises 100 Mile House BC $130,254, Elmwood Enterprises Terrace BC $209,456, Emma's Jambrosia Manufacturing Limited Crescent Valley BC $71,769, Enderby and District Chamber of Commerce Enderby BC $78,412, Faber François Lake BC $50,131, Family Resource Institute Vancouver BC $54,350, Federation of Mountain Club of British Columbia Vancouver BC $144,477, Fort George Band Shelly BC $78,244, Fort Langley Chamber of Commerce Fort Langley BC $68,618, Fort Langley Lion's Club Fort Langley BC $56,185, Frog Hollow Neighbourhood House Vancouver BC $62,864, Gateway House Society Delta BC $53,934, Gavin Huey Fernie BC $59,746, GDR Tree Services 100 Mile House BC $138,912, Get Away Enterprises Richmond BC $53,788, Gitanmaax Band Council Hazelton BC $94,456, Gitskan Wetsuweten Tribal Council Hazelton BC $155,982, Gitlakdamix Band Council New Aiyansh BC $155,366, Golden District Golf and Country Club Golden BC $53,469, Goodman Penticton BC $53,107, Gordon Hamilton Logging Terrace BC $99,288, Gordon Neighbourhood House Vancouver BC $286,914, Gordon S Bonner and Associates Inc Vancouver BC $147,472, Gorman Brothers Lumber Westbank BC $111,470, Greater Prince George Visitors Convention Bureau Prince George BC $56,364, Hagwilet Band Council New Hazelton BC $95,247, Hartley Bay Band Council Hartley Bay BC $162,283, Hauser JK Whitehorse YT $185,757, Hazelton Area Historical Assoc Hazelton BC $108,184, Heiltsuk Tribal Council Waglisla BC $261,310, Hesquiat Band Council Tofino BC $93,786, Highland Harvesting Systems Kaslo BC $56,834, Holiday Park Development Winfield BC $86,000, Homalco Indian Band Campbell River BC $109,974, Horticulture Center of the Pacific Victoria BC $56,330, Hospitality Industrial Education Advisory Committee Vancouver BC $216,726, Hyock Resource Consultants Terrace BC $177,477, Intensive Forestry Salmo BC $180,587, Interior Indian Friendship Society Kamloops BC $74,996, Interior Intensive Forest Service Kamloops BC $58,085, Interior Native Alcohol and Drug Abuse Society Armstrong BC $90,195, International Woodworkers Local 171 Terrace BC $217,798, Iskut Band Council Iskut BC $68,352, Jack Hamilton Trucking Terrace BC $152,241, Jen Industries Ltd Kelowna BC $121,556, JM Jones Trucking Terrace BC $104,666, John Howard Society Victoria BC $108,948, John Howard Society Vernon BC $91,903, Kaleidoscope Theatre Production Society Victoria BC $57,902, Kamloops Indian Band Kamloops BC $55,242, Kamloops Trades Training Society Kamloops BC $263,810, Katzie Indian Band Pitt Meadows BC $79,303, Kelowna Economic Recovery Employment Kelowna BC $254,616, Kermode Friendship Center Terrace BC $252,749, Kids In 'Em Port Alberni BC $87,459, Kimberley Bavarian Society Kimberley BC $50,398, Kimmer Forestry Consultant Cranbrook BC $85,398, Kispioux Band Council Hazelton BC $89,212, Kitamaat Village Council Kitamaat Village BC $76,549, Kitasoo Band Council Klemtu BC $307,128, Kitkatla Band Council Kitkatla BC $57,200, Kitsumkalum Band Council Terrace BC $59,569, Kiwassa Neighbourhood Services Assoc Vancouver BC $67,057, KL Enterprises Eagle Creek BC $122,801, Kootenay Regional Employment Development Assoc Nelson BC $53,434, Kootenay Westwood Design Nelson BC $180,264, Ksan Assoc Hazelton BC $104,238, Kwakiutl Band Council Port Hardy BC $103,433, Lakalzap Band Council Greenville BC $84,780, Lake Babine Band Burns Lake BC $105,952, Langley Family Services Assoc Langley BC $63,462, Langley Heritage Society Fort Langley BC $75,012, Laren House Society Victoria BC $93,371, Laren's Truck Services 100 Mile House BC $121,780, Little Oliver Contracting Terrace BC $73,156, Little Salmon Carmacks Indian Band Carmacks BC $52,921, Logan Lake Golf Club Logan Lake BC $136,001, Loiselle Ranches Dawson Creek BC $56,858, Long Beach Recreation Ucluelet BC $59,255, Lower Fraser Valley Exhibit Assoc Surrey BC $68,066, Lower Kootenay Indian Band Creston BC $59,582, Lower Similkameen Band Keremeos BC $167,859, Lytton Indian Band Lytton BC $86,624, Malaspina College Nanaimo BC $103,800, Mariner Marina Division Sicamous BC $64,072, Mark of Clover Therapeutic Riding Stable Kelowna BC $53,546, Marken Marken Castlegar BC $55,542, Massett Band Council Massett BC $100,152, Matsqui Abbotsford Community Service Abbotsford BC $238,750, Mayo Indian Band Mayo BC $84,486, McClure Volunteer Fire Department McClure BC $84,449, Meadow Creek Cedear Kaslo BC $57,789, Metlakatla Band Council Prince Rupert BC $63,271, Moricetown Band Council Moricetown BC $357,655, Mosaic Vancouver BC $275,018, Mount Currie Indian Band Council Mount Currie BC $125,670, Mount Pleasant Neighbourhood House Vancouver BC $65,431, Mowachant Band Council Gold River BC $51,740, Muffin Works Vancouver BC $89,802, Musqueam Indian Band Vancouver BC $181,675, Nanaimo Commission Employment Advisory Council Nanaimo BC $146,365, Nanaimo Indian Band Council Nanaimo BC $133,386, Nanoose Indian Band Council Lantzville BC $83,728, Nass Valley Tire Service Ltd Terrace BC $96,513, Native Indian Youth Advisory Council Vancouver BC $59,123, Necoslie Indian Band Fort St James BC $108,157, Nelson District Community Resource Society Nelson BC $111,387, Nemiah Valley Indian Band Nemiah Valley BC $76,205, Nicole Valley Indian Development Corporation Merritt BC $304,527, Nimpkish Band Council Alert Bay BC $431,761, Nishga Tribal Council New Aiyansh BC $103,827, North Coast Economic Development Corporation Prince Rupert BC $102,080, North Okanagan Development Corporation Vernon BC $89,48[illegible], North Shore Assoc for the Physically Handicapped North Vancouver BC $86,959, North Shore Volunteers for Residents in Care Facilities West Vancouver BC $50,106, Nuu Chah Nulth Tribal Council Port Alberni BC $491,515, Nuxalk Band Administration Bella Coola BC $77,891, Ocean Point Contractors North Vancouver BC $80,612, Office Assistance Canada Vancouver BC $138,915, Ohamil Indian Band Sardis BC $55,117, Okanagan Commemorative Pioneer Cultural Society Vernon BC $161,694, Okanagan Indian Band Vernon BC $145,252, Okanagan Italian Supermarket Kelowna BC $122,492, Okanagan- Similkameen Community Development Assoc Penticton BC $89,908, Osoyoos Indian Band Oliver BC $139,938, Outdoor Recreation Council of British Columbia Vancouver BC $365,621, Oweekeno Band Council Port Hardy BC $257,354, Pacific Legal Education Assoc Vancouver BC $83,000, PAS Lumber Company Prince George BC $125,935, Pearson Society Assessment and Computer Research Vancouver BC $93,877, Pelton Reforestation Maple Ridge BC $56,148, Pender Harbour Golf Club Society Madeira Park BC $391,170, Penelakut Indian Band Council Chemainus BC $139,883, Penfor Consulting Sechelt BC $194,865, Pennyroyal Resources Victoria BC $116,530, Penticton and District Society for the Mentally Handicapped Penticton BC $57,927, Penticton Indian Band Penticton BC $209,745, Peoples Law School Society Vancouver BC $107,425, Port Alberni Community Development Port Alberni BC $243,504, Powell River Regional District Powell River BC $84,887, Powell River Green Growers Co-op Powell River BC $61,487, Powell River Regional Economic Development Powell River BC $243,695, PR Enterprises 100 Mile House BC $321,550, PR Skills Development Nanaimo BC $72,167, Prince George Assoc for the Individual Mentally Handicapped Prince George BC $190,148, Prince Rupert Community Enrichment Society Prince Rupert BC $52,562, Public Education for Peace Society New Westminster BC $108,707, Quesnel and District Chamber of Commerce Quesnel BC $51,582, Ramsey's Cedar Craft Terrace BC $170,269, Reed Stenhouse Associates Vancouver BC $229,443, Regional District of Alberni Clayoquot Port Alberni BC $316,513, Regional Recreation Commission #5 Nelson BC $59,747, Riverside Forest Products Lumby BC $173,772, Robertson II Sail and Life Training Victoria BC $61,569, Rocky Mountain Trout Farm Revelstoke BC $70,506, Rogers Foods (1982) Armstrong BC $131,548, Rotary Club of Salmon Arm Salmon Arm BC $92,412, Sallas Forest Limited Partnership Vancouver BC $93,654, Samcom Software Corporation Richmond BC $71,083, Saulteaux Indian Band Chetwynd BC $80,030, Scowlitz Indian Band Lake Errok BC $104,742, Seabord Island Indian Band Agassiz BC $283,170, Sechelt Indian Band Sechelt BC $159,099, Selkirk College Castlegar BC $55,055, Sheshat Indian Band Council Port Alberni BC $70,380, Shkuratoff L Terrace BC $62,526, Shuswap Indian Band Invermere BC $58,314, Silvatech Consulting Salmon Arm BC $183,120, Silver Star Sports Vernon BC $131,533, Simon Fraser Society for the Mentally Handicapped New Westminster BC $135,719, Simon Fraser University Burnaby BC $136,217, Skaloan Development Society Salmon Arm BC $100,494, Skidegate

EMPLOYMENT AND IMMIGRATION—*Continued*

Band Council Queen Charlotte City BC $108,455, Skills and Industrial Development Victoria BC $88,389, Sliammon Indian Band Powell River BC $95,787, Soda Creek Indian Band Williams Lake BC $82,371, Songhees Band Council Victoria BC $114,016, Soowahlie Indian Band Vedder Crossing BC $53,169, South Peace Community Resource Society Dawson Creek BC $61,959, South Vancouver Neighbourhood House Vancouver BC $63,823, Squamish Indian Band North Vancouver BC $101,519, St Ann's Academy Kamloops BC $68,242, St Mary's Band Cranbrook BC $69,399, Sterling Wood Group Victoria BC $225,175, Stewart Community Club Stewart BC $199,192, S and F Street Jaffray BC $131,675, Stuart Trembleur Lakes Band Fort St James BC $80,187, Success Unlimited Burnaby BC $81,000, Sunshine Coast Economic Development Commission Sechelt BC $53,321, SYO YS Native Arts Society Mission BC $140,721, Tobacco Plains Band Terrace BC $167,906, Takhar Trucking Grasmere BC $77,340, Tall Timber Golf Course Langley BC $53,109, Terrace and District Community Services Terrace BC $101,243, Terrace Kitsumkalum Terrace BC $80,106, Theytus Books Penticton BC $63,974, TM Thomson and Associates Victoria BC $433,356, Tod Mountain Development Kamloops BC $75,979, Toosey Indian Band Riske Creek BC $133,399, Tower Lake Community Club Taylor BC $61,574, Town of Ladysmith Ladysmith BC $90,875, Tsartlip Band Council Brentwood Bay BC $152,241, Tsawataineuk Indian Band Council Kingcome Inlet BC $58,824, Tseycum Indian Band Council Sydney BC $76,977, Tsulquate Band Council Port Hardy BC $50,466, Turba Associates Prince George BC $65,032, Two Jays Silvaculture Weyerhauser Penticton BC $59,584, Tynehead Zoological Society of British Columbia Surrey BC $276,570, Tzartus Holdings Victoria BC $67,565, Ucluelet Indian Band Ucluelet BC $102,149, United Chinese Community Service Vancouver BC $65,885, United Croats of Canada Vancouver BC $122,725, United Fisheries and Allied Workers Local 15 Nanaimo BC $146,016, United Nations Assoc in Canada Vancouver BC $66,219, United Native Nations Zone 8 Vernon BC $57,483, United Native Nations Local 108 Vancouver BC $94,878, University of British Columbia Vancouver BC $202,657, University of British Columbia Research Forestry Maple Ridge BC $245,386, Upper Lake Development Society New Denver BC $249,593, Upper Lake Economic Development Society Nakusp BC $82,650, Upper Nicola Indian Band Merritt BC $78,994, Urban Images for Native Women Society Vancouver BC $172,588, Urban Native Indian Education Society Vancouver BC $103,563, Vancouver Community College Vancouver BC $572,832, Vancouver Indian Centre Vancouver BC $163,543, Vancouver Island Providence Society Duncan BC $249,629, Vancouver Island Shakespeare Festival Nanaimo BC $62,799, Vancouver YMCA Vancouver BC $465,617, Victoria Handicapped Recreation Committee Victoria BC $78,744, Village of Alert Bay Albert Bay BC $77,491, Village of Fort Nelson Fort Nelson BC $64,038, Village of Fraser Lake Fraser Lake BC $70,279, Village of Granisle Granisle BC $72,948, Village of New Denver New Denver BC $673,112, Village of Valemont Valemont BC $68,764, W Herrington Contracting Prince George BC $89,856, W Shadbolt Enterprise Summerland BC $65,906, Walter Hanson Contracting Terrace BC $142,819, WC Hughson and Company Prince George BC $305,899, West Wind Nursery Ltd Kelowna BC $50,782, Westar Timber Hazelton BC $78,199, Westbank Indian Band Westbank BC $67,211, Western Forest Products Holdberg BC $52,189, Western Forest Products Port McNeill BC $115,512, Western Society for Senior Citizens New Westminster BC $96,960, Weyerhaeuser Canada Kamloops BC $163,244, Weyerhaeuser Canada Merritt BC $92,666, White Rock Coordinating Centre White Rock BC $148,935, White Rock Summer Theatre Society White Rock BC $118,122, William Gow Assoc Kelowna BC $103,421, Williams Lake Community Development Assoc Williams Lakes BC $120,088, Williams Lake Indian Band Williams Lake BC $80,085, WJ Green Forestry Services Victoria BC $85,801, Women's Resource Centre Quesnel BC $51,145, Workmen's Compensation Board Burnaby BC $230,948, World Silviculture Oliver BC $104,675, XED Ltd Vancouver BC $135,747, YM-YWCA of New Westminster New Westminster BC $120,957, Youth Enrichment Society Prince Rupert BC $110,203, Yukon Conservation Society Whitehorse YT $66,065, Yukon Indian Development Corporation Whitehorse YT $61,227, Zanzibar Holdings Vancouver BC $136,502;

National Headquarters—

Reed Stenhouse Ltd Ottawa Ont $67,662.

Payments to provinces, transportation companies and individuals under agreements entered into by the Minister of Employment and Immigration with the provinces subject to approval of the Governor in Council and with corporations or individuals acting as Managers of Farm Labour Pools for the organization and use of workers for farming and related industries, including undischarged commitments under previous agreements $6,566,532:

Nova Scotia Region—

Maria Bucher Pictou $91,500, Paul Loomer Kentville $91,490;

Prince Edward Island Region—

Charlottetown Farm Labour Pool Charlottetown $109,612, Prince County Farm Labour Pool O'Leary $99,696;

Quebec Region—

Corporation SMAC de l'UPA Longueuil $887,000, Department of Finance Government of Québec Québec $374,413;

Ontario Region—

East Central Canada Farm Labour Pool Port Perry $106,324, Eastern Counties Canada Farm Labour Pool Vankleek Hill $88,324, Elgin County Canada Farm Labour Pool Aylmer $130,824, Essex County Canada Farm Labour Pool Leamington $176,823, Frontenac Leeds Canada Farm Labour Pool Athens $85,823, Cray Bruce Canada Farm Labour Pool Owen Sound $162,823, Haldimaude Area Canada Farm Labour Pool Cayuga $74,823, Kent Area Canada Farm Labour Pool Chatham $165,824, Niagara Region Canada Farm Labour Pool St Catharines $87,824, Northumberland Canada Farm Labour Pool Cobourg $154,823, Ottawa Valley Canada Farm Labour Pool Stittsville $109,824, Quinte Canada Farm Labour Pool Belleville $85,823, Simcoe Area Canada Farm Labour Pool Delhi $141,823, Stormont Dundas Canada Farm Labour Pool Chesterville $103,824, Treasurer of Toronto Toronto $182,495, Tri County Canada Farm Labour Pool Tillsonburg $172,823, Waterloo Wellington Canada Farm Labour Pool Elora $73,824, York Simcoe Canada Farm Labour Pool Schomberg $82,824;

Manitoba Region—

Canada Farm Labour Pool Brandon $86,646, Canada Farm Labour Pool Dauphin $80,794, Canada Farm Labour Pool Portage la Prairie $116,858, Canada Farm Labour Pool Selkirk $89,780, Canada Farm Labour Pool Steinbach $63,290, Canada Farm Labour Pool Winkler $85,475;

Saskatchewan Region—

Moose Jaw Canada Farm Labour Pool Moose Jaw $88,695, North Battleford Canada Farm Labour Pool North Battleford $95,983, Prince Albert Canada Farm Labour Pool Prince Albert $95,791, Saskatoon Canada Farm Labour Pool Saskatoon $88,261, Weyburn Canada Farm Labour Pool Weyburn $65,853, Yorkton Canada Farm Labour Pool Yorkton $74,629;

EMPLOYMENT AND IMMIGRATION—*Continued*

Alberta/NWT Region—

Canada Farm Labour Pool Brooks Alta $61,035, Canada Farm Labour Pool Calgary Alta $90,100, Canada Farm Labour Pool Camrose Alta $58,257, Canada Farm Labour Pool Drumheller Alta $64,850, Canada Farm Labour Pool Edmonton Alta $88,750, Canada Farm Labour Pool Grande Prairie Alta $82,375, Canada Farm Labour Pool Lethbridge Alta $113,825, Canada Farm Labour Pool Red Deer Alta $85,350, Canada Farm Labour Pool Vegreville Alta $66,750, Canada Farm Labour Pool Wetaskiwin Alta $65,590;

British Columbia/Yukon Territory Region—

A R Cayford Armstrong BC $66,000, D E Grant Penticton BC $182,000, D Scotthorne Duncan BC $104,000, G Bean Abbotsford BC $196,000, G W Benson Kelowna BC $144,000, M L Coles Victoria BC $103,000.

Payments in accordance with regulations approved by the Governor in Council to provinces, employers and workers in respect of Labour Mobility and Assessment Incentives $5,535,579:

Nova Scotia Region—

Dalhousie College and University Halifax $53,548;

Quebec Region—

Assurance Royale du Canada Montreal $72,963, Cie Miniere I O C Sept-Iles $60,029, Cie Miniere Quebec Port-Cartier $582,107, Municipalite de Gagnon Gagnon $165,840;

Ontario Region—

Capital Food Services Ottawa $64,938, Kanata High Technology Kanata $80,703, Massey Ferguson Industries Brantford $54,526, Pirelli Cables Toronto $53,913;

British Columbia/Yukon Territory Region—

Western Star Trucks Incorporation Kelowna BC $53,405.

Payments in accordance with regulations approved by the Governor in Council, to or in respect of persons who are moved from one place in Canada to another place in Canada in connection with the Labour Mobility Program $12,758,770

Payments to organizations or individuals in support of activities complementary to Labour Market Policy $3,459,826:

Newfoundland Region—

Community Service Council St John's $89,951;

Quebec Region—

Centre d'Adaptation de la Main-d'œuvre Aerospatiale du Quebec Montreal $125,000.

Local Employment Assistance and Development $6,090,545:

Newfoundland Region—

Exploits Local Economic Development Happy Valley Labrador $86,805, Gander Area Development Corporation Gander $187,200, Gateway LEAD Corporation Port aux Basques $140,000, Labrador Venture Happy Valley Labrador $52,995, West Nfld LEAD Corporation Corner Brook $53,000;

Nova Scotia Region—

Richmond County Development Corporation Louisdale $143,992;

New Brunswick Region—

Adel-Kent-Leda Buctouche $323,000, Southwest Valley Development Inc Harvey Station $57,000;

Prince Edward Island Region—

Eastern Ventures and Development Georgetown $170,153, West Prince Ventures Ltd O'Leary $110,000;

Quebec Region—

Adel Haute-Gatineau Inc Maniwaki $300,000, Adelim Inc Cap-aux-Meules $150,000, Aider de la Matapedia Inc Amqui $175,000, Centre de Concertation et d'Aide Technique Arthabaska Erable Victoriaville $125,000, Fond Relance Industrielle et Commerciale Inc Chambly $95,000, Societe CLE Champlain Cap-de-la-Madeleine $55,000, Societe CLE Megantic Lac Megantic $100,000, Societe CLE Montmagny l'Islet Montmagny $150,000, Societe CLE Waterloo Inc Waterloo $156,400, Societe de Developpement Bonavignon Inc New-Richmond $200,000, Societe Economique de la Region de l'Amiante Thetford-Mines $95,000, Soficar Centre Mauricie Inc Shawinigan $100,000;

Ontario Region—

Kleda Corporation Kirkland Lake $134,000, Orillia Area LEAD Corporation Orillia $160,000, Rainy River Business Development Corporation Fort Frances $170,000;

Manitoba Region—

Dakota Ojibway Tribal Council Brandon $217,000, Indian Business Development Winnipeg $212,500, Selkirk Development Corporation Selkirk $65,000, Southeast Resource Development Council Winnipeg $96,600;

Saskatchewan Region—

Northern Local Economic Development Assistance Corporation North Battleford $275,000;

Alberta/NWT Region—

Drumheller and District Development Corporation Drumheller Alta $75,000;

British Columbia/Yukon Territory Region—

Alberni-Clayoquot Development Society Port Alberni BC $115,000, Kootenay Regional Employment Development Assoc Nelson BC $55,000, Nanaimo Community Employment Development Nanaimo BC $220,000, Nicola Valley Indian Development Corporation Merritt BC $267,000, North Coast Economic Development Society Prince Rupert BC $55,000, North Okanagan Development Corporation Nanaimo BC $220,000, Nuu Chah Nulth Tribal Council Port Alberni BC $155,000, Okanagan Similkameen Community Development Association Penticton BC $195,000, Williams Lake Community Development Assoc Williams Lake BC $125,000, Yukon Indian Development Corporation Whitehorse YT $55,000.

Employment Creation $117,129,737:

Newfoundland Region—

City of Corner Brook Corner Brook $300,000, Community of St Lunaire Griquet $130,000, Community of Raleigh Raleigh $150,000, 1984 Nfld and Labrador Summer Games Botwood $100,000;

EMPLOYMENT AND IMMIGRATION—*Continued*

Nova Scotia Region—

Atlantic Winter Fair Directors Halifax $1,521,000, Cathedral Church of All Saints Halifax $50,000, City of Halifax Halifax $105,000, Corporation of St Paul's Church Halifax $100,000, Eskasoni Band Council Eskasoni $88,000, Evergreen Club Senior Citizens Recreation Club Port Hawkesbury $100,000, French Cove Ratepayers Assoc St Peters $52,000, Harbour View Community Foundation Sydney Mines $100,000, Havre Boucher Community Foundation Havre Boucher $50,000, Lebanese Cultural Society Halifax $60,000, Louisbourg Waterfront Development Corporation Louisbourg $350,000, Municipality of the County of Cape Breton Sydney $92,714, Neptune Theatre Foundation Halifax $94,761, Parish of the Holy Ghost Sydney $62,000, Royal Canadian Legion Branch 43 Port Hawkesbury $50,000, Royal Canadian Legion Branch 116 St Margarets Bay $50,000, St Joseph's Church Archdiocese of Halifax Halifax $60,000, St Martha's Building for Health Antigonish $75,000, Sydney Downtown Development and Parking Ltd Sydney $352,681, Sydney Forks Recreation Assoc Sydney $195,000, Town of Mulgrave Mulgrave $100,000, Trustees of St George's Greek Orthodox Church Halifax $70,000;

New Brunswick Region—

Chatham Business Development Corp Chatham $159,127, City of Bathurst Bathurst $171,000, Le Centre Sportif de Ste-Marie Inc Ste-Marie $75,000, Le Club de Golf de Pokemouche Inc Pokemouche $100,000, Renous Recreation Council Inc Renous $191,950, The Old Mill Pond Golf and Country Club Doaktown $749,000, The Saint John 1985 Canada Summer Games Society Inc St John $95,000, Village de Bas-Caraquet Bas-Caraquet $600,000, Village de Sheila Sheila $600,000, Ville de Tracadie Tracadie $468,000;

Prince Edward Island Region—

Bunbury Southport Pollution Control Bunbury $249,168, Town of Georgetown Georgetown $50,000, Town of Summerside Summerside $73,150;

Quebec Region—

Amphitheatre l'Islet-Nord Inc St-Jean-Port-Joli $200,000, Archeveque Catholique Romain de Sherbrooke Sherbrooke $140,000, Arena Regional d'Iberville Iberville $98,163, Assoc Culturelle Armenienne Tekeyan St-Laurent Montreal $50,026, Assoc Culturelle Ururese de Montreal Montreal $60,000, Assoc des Gens d'Affaires Campbell's Bay $59,429, Assoc du Hockey Mineur de Matagami Matagami $70,000, Assoc des Hommes d'Affaires de La Tuque Inc La Tuque $496,345, Assoc des Hommes et des Femmes d'Affaires de la Petite Nation Inc St-Andre-Avellin $212,207, Assoc des Loisirs de St-David St-David $240,000, Assoc des Loisirs de St-Edouard St-Edouard de Lotbiniere $100,000, Assoc des Marchands de la Plaza Duvernay Inc Belœil $140,000, Assoc Orientale Saint-Sauveur Montreal $75,000, Assoc des Parents de St-Agapit Inc Deux-Montagnes $50,000, Assoc des Pompiers Volontaires de Lavaltrie Lavaltrie $72,000, Assoc des Pompiers Volontaires St-Michel St-Michel $50,000, Assoc des Proprio de Chamfleury Ste-Rose $126,745, Assoc Recreative de Hudson Inc Hudson $360,685, Assoc Sportive Centre-Sud Montreal $140,000, Assoc Sportive de St-Gregoire Inc Becancour $150,000, Assoc Trevisani Nel Mondo Montreal-Nord $150,000, Assoc des Veterans de Laval Laval $60,000, Atelier de Travail Jeunesse-01 Inc Rimouski $55,000, Auberge du Filon d'Or Val d'Or $74,638, Aydelu Inc Aylmer $224,975, Base de Plein Air Bellefeuille Pabos Mills $75,000, Bibliotheque Publique de Waterloo Inc Waterloo $90,000, Camp Musical Lac St-Jean St-Jerome Matabetchouan $58,935, Can Leg of the Britt Service League H79 St-Jean-sur-le-Richelieu $55,676, Le Carrefour Communautaire Villeray Inc Montreal $56,000, Carrefour F M Portneuf St-Thuribe $78,175, Casa d'Italia Maison d'Italie Montreal $131,500, Centre Aquatique de Princeville Inc Princeville $379,821, Centre de Benevolat d'Acton Vale Acton Vale $175,000, Centre Civique de Valleyfield Inc Valleyfield $200,000, Centre Communautaire d'Arthabaska Inc Arthabaska $600,000, Centre Communautaire Culturel Bois de Boulogne Montreal $54,833, Centre Communautaire Degelis Inc Degelis $300,000, Centre Communautaire (Alma) Leon-Juneau Inc Alma $50,000, Centre Communautaire le Rendez-vous Nicolet $119,625, Centre Communautaire de Maskinonge Inc Maskinonge $200,000, Centre Communautaire de Norbertville (St-Norbert) Norbertville $145,000, Centre Communautaire Notre-Dame Notre-Dame $300,000, Centre Communautaire St-Antoine de Tilly St-Antoine de Tilly $88,599, Centre Cooperatif de Loisirs et Sports du Mont-Orignal Lac Etchemin $300,000, Centre Culturel et Communautaire de Warwick Inc Warwick $200,000, Centre Culturel et Sportif de l'Est Montreal $100,000, Centre Durocher Inc Quebec $278,736, Centre Hospitalier de l'Universite Laval Ste-Foy $60,600, Centre de Formation Laval Quebec $70,278, Centre Immaculee Conception Montreal $249,073, Centre d'Information et Reference du Grand Montreal Montreal $61,175, Centre de Loisir Notre-Dame-du-Rosaire Inc Montreal $80,000, Centre des Loisirs St-Adolphe Inc St-Adolphe $73,390, Centre de Loisir et de Sport de Ste-Perpetue Inc Ste-Perpetue $200,000, Centre de Recherche Appliquee de Richelieu-Yamaska Sorel $200,000, Centre Recreatif d'Asbestos Inc Asbestos $125,000, Centre Recreatif de Grandes Piles Inc Grandes Piles $81,916, Centre Recreatif Kingsley Kingsley Falls $100,000, Centre de ski St-Georges (1981) Inc St-Georges Beauce $100,000, Centre Socio-Culturel et Sportif de St-Isidore St-Isidore $160,000, Centre des Sports et Loisirs Nautique Defi-Voile Inc St-Hubert $72,024, Cercle des Filles d'Isabelle Nº 898 La Guadeloupe $59,928, Chambre de Commerce de Farnham Farnham $58,544, Chambre de Commerce de Neuville Neuville $84,000, Chambre de Commerce St-Denis St-Denis de Brompton $185,000, Chambre de Commerce de St-Ubald St-Ubald $159,999, Chambre de Commerce de Weedon Weedon $75,000, Chevaliers de Colomb du Conseil de l'Ancienne-Lorette Nº 4246 L'Ancienne-Lorette $500,000, Chevaliers de Colomb Arthabaska Arthabaska $120,000, Chevaliers de Colomb Buckingham Buckingham $50,329, Chevaliers de Colomb Drummondville Drummondville $250,000, Chevaliers de Colomb d'Iberville (Conseil 3206) Iberville $60,000, Chevaliers de Colomb de Montmorency Beauport $50,000, Chevaliers de Colomb de St-Amable St-Amable $89,733, Chevaliers de Colomb de St-Casimir St-Casimir $75,000, Chevaliers de Colomb de Varennes Varennes $100,000, Chevaliers de Colomb de Ville Mercier Conseil Nº 7554 Ville Mercier $155,000, Club d'Age d'Or d'Eastman Eastman $50,000, Club d'Age d'Or Les Alouettes Inc St-Apollinaire $180,000, Club de l'Age d'Or de Maria Maria $75,000, Club de l'Age d'Or de St-Hubert St-Hubert $100,000, Club de l'Age d'Or Ste-Melanie Ste-Melanie $100,000, Club de l'Age d'Or Saint-Pierre-Les-Becquets St-Pierre-Les-Becquets $100,000, Club Aramis Ste-Marie de Beauce Inc Ste-Marie Comte Beauce $60,000, Club de Baseball Aigles Junior de Trois-Rivieres Inc Trois-Rivieres $191,000, Club de Course de St-Sylvere Inc St-Sylvere $100,000, Club Curling Kenogami Jonquiere $60,000, Club de Curling de Riverbend Alma $60,000, Club d'Exposition d'Automne de Poltimore Poltimore $50,000, Club de Golf et Curling d'Asbestos Asbestos $75,000, Club de Golf de Bellechasse St-Damien $75,000, Club de Golf Quevillon Inc Lebel-sur-Quevillon $100,000, Club Lions d'Amos Inc Amos $145,000, Club Lions de Gatineau Inc Gatineau $125,000, Club Lions de Rouyn Centre Rouyn $50,000, Club Lions de St-Edouard de Napierville St-Edouard de Napierville $50,000, Club Lions Laurier St-Flavien Inc Laurier St-Flavien $284,225, Club Loisirs Notre-Dame de Ham Notre-Dame de Ham $50,000, Club de Motos-Neige de Chapais Inc Chapais $50,000, Club de Motos-Neige Rendez-vous de St-Georges de Beauce Inc St-Georges de Beauce Est $50,000, Club Nautique Kitchissipi Gatineau $225,000, Club Nautique de Peribonka Inc Peribonka Comte Roberval $50,000, Club Optimiste Bromptonville Quebec Inc Bromptonville $125,000, Club Optimiste Danville $80,000, Club Optimiste de la Visitation Champlain $100,000, Club Optimiste L'Epiphanie Inc L'Epiphanie $143,029, Club Optimiste Pointe-du-Lac Inc Pointe-du-Lac $99,744, Club Optimiste de Ste-Anne-de-la-Perade Ste-Anne-de-la-Perade $330,758, Club Optimiste St-Eustache Est Inc St-Eustache $150,000,

EMPLOYMENT AND IMMIGRATION—*Continued*

Club Optimiste de Ste-Thecle Inc Ste-Thecle $343,657, Club Optimiste St-Luc St-Luc $100,000, Club Optimiste Ste-Marthe du Cap Inc Ste-Marthe du Cap $211,739, Club Optimiste Tracy Tracy $236,800, Club Optimiste de Waterloo Quebec Inc Shefford $50,000, Club de Recreation Grand Pabos Inc Chandler $150,000, Club Richelieu de Lorrainville Lorrainville $75,000, Club Richelieu de Matagami Inc Matagami $100,000, Club Richelieu Trois-Rivieres Ouest Trois-Rivieres $429,477, Club Rotary de Huntingdon Inc Valleyfield $100,000, Club Saguenay d'Arvida (Section Golf et Curling) Inc Jonquiere $70,000, Club de Ski Le Sillon Inc St-Tite $129,967, Club Social de Ste-Marie Inc Ste-Marie de Blandford $75,000, Club de Tennis de Waterloo (1983) Inc Waterloo $60,000, Comite d'Action Paroissiale Inc St-Pierre-Baptiste $54,956, Comite d'Amenagement du Parc Ecole du Sous-Bois Ste-Therese de Beauport $60,600, Comite du Centre Communautaire d'Evain Evain $75,000, Comite des Citoyens de St-Cyriac St-Cyriac Jonquiere $54,479, Comite des Citoyens de Ste-Marie de Blandford Inc Ste-Marie de Blandford $95,800, Comite des Loisirs de Maple Grove Inc Maple Grove $77,511, Comite des Loisirs de Marsboro Marsboro $50,000, Comite des Loisirs Mattawin Mattawin $56,267, Comite des Loisirs de la Paroisse de Lavaltrie Inc Lavaltrie $100,000, Comite des Loisirs de St-Athanase Iberville Iberville $125,000, Comite des Loisirs de Ste-Sophie Ste-Sophie Megantic $131,200, Comite des Loisirs de Ste-Victoire Ste-Victoire $350,000, Comite des Loisirs de St-Zenon Inc St-Zenon $100,000, Comite Organisateur de la Finale des Jeux de Quebec a Dolbeau Inc Dolbeau Mistassini $99,749, Comite d'Organisation et de Gestion des Activites Communautaires de Ste-Clothilde de Horton Inc Ste-Clothilde de Horton $270,000, Comite Parc-Ecole Chanoine Cote Inc Ville de Vanier $85,000, Comite de Promotion Industrielle de la Zone de Richmond Inc Richmond Windsor $75,000, Comite de Promotion Industrielle de Windsor Windsor $89,578, Commission des Loisirs de Berthier Berthierville $70,000, Communaute Catholique Hongroise de Montreal Montreal $100,000, Communaute des Catholiques Portugais Montreal $200,000, Communaute Chretienne St-Cesaire St-Cesaire $85,500, Communaute Chretienne St-Marc de Candiac Candiac $340,000, Communaute Hellenique de Montreal Montreal $109,209, Communaute Sephrade de Ville Saint-Laurent Ville Saint-Laurent $90,000, Conseil Regional de Developpement de Lanaudiere Lanaudiere Joliette $100,000, Cooperative de Promotion Economique La Baie $65,211, Corena Arena St-Hubert St-Hubert $150,000, Corporation de l'Arena de Chibougamau Chibougamau $52,000, Corporation Bossanova Inc St-Emile $100,000, Corporation Cibrona Bromptonville $75,000, Corporation du Camp St-Paul Inc St-Paul Ile-aux-Noix $100,000, Corporation du Centre Communautaire de l'Ile-Dupas Inc Ile-Dupas $75,000, Corporation du Centre Culturel de St-Gabriel Inc St-Gabriel de Brandon $3,123,064, Corporation des Chutes de la Petite Bostonnais Inc Haute-Mauricie $101,487, Corporation de Developpement Culturel et Sportif de Rosemere Inc Rosemere $450,000, Corporation du Developpement Economique du Haut St-François Pierreville $541,943, Corporation de Developpement Economique de Malartic Malartic $79,452, Corporation de Developpement de St-Mathias St-Mathias $150,000, Corporation Developpement Ville de Trois-Rivieres Ouest Trois-Rivieres Ouest $465,619, Corporation de l'Etincelle Montreal $63,322, Corporation des Festivals des Montgolfieres du Haut-Richelieu St-Jean-sur-Richelieu $75,000, Corporation des Loisirs Normandin Normandin $67,579, Corporation des Loisirs de St-Zephirin St-Zephirin de Becancour $175,000, Corporation Municipale de St-Prosper Beauce Sud $100,000, Corporation du Parc de la Riviere Batiscan Batiscan $225,370, Domaine Touristique de La Tuque La Tuque $85,000, Exposition Agricole et Commerciale du Bassin de la Chaudiere St-Isidore $62,110, Fabrique Coeur Immaculee de Marie Verdun Montreal $50,000, Fabrique de Chesterville Chesterville $50,000, Fabrique de la Paroisse de L'Ange Gardien L'Ange Gardien $50,000, Fabrique de la Paroisse de la Purification de la Bienheureuse Vierge Marie Repentigny $125,000, Fabrique de la Paroisse de Saint-Faustin Saint-Faustin $50,000, Fabrique de la Paroisse de Saint-Janvier de Joly Saint-Janvier de Joly $69,000, Fabrique de la Paroisse de Ste-Claire-d'Assise (Limoilou) Quebec $65,000, Fabrique de la Paroisse de Ste-Emilie de Leclercville Leclercville $100,000, Fabrique de la Paroisse de Ste-Marie de Beauce Ste-Marie de Beauce $213,688, Fabrique de la Paroisse de Ste-Marthe sur le Lac Ste-Marthe sur le Lac $50,000, Fabrique de la Paroisse de St-Albert Le Grand Quebec $56,000, Fabrique de la Paroisse de St-Fidele Quebec $84,529, Fabrique de la Paroisse St-Hubert St-Hubert $130,000, Fabrique de la Paroisse de St-Jean Damascene Montreal $169,143, Fabrique de la Paroisse de St-Jean Eudes de Ragueneau Ragueneau $115,000, Fabrique de la Paroisse de St-Joseph de Hull Hull $50,000, Fabrique de la Paroisse de St-Pierre St-Pierre de Sorel $50,000, Fabrique de la Paroisse de Saint-Sauveur Saint-Sauveur des Monts $200,000, Fabrique de la Paroisse du Christ-Roi Drummondville $55,000, Fabrique de la Paroisse du Precieux Sang Repentigny $50,000, Fabrique de la Paroisse du Precieux Sang de Notre Seigneur Jesus St-Hyacinthe $50,000, Fabrique de la Paroisse Holy Family Ville de Deux-Montagnes $75,000, Fabrique de la Paroisse Immaculee-Conception St-Hubert $50,000, Fabrique de la Paroisse Notre-Dame de Fatima Plessisville $53,200, Fabrique de la Paroisse Notre-Dame de Grace Longueuil $75,000 Fabrique de la Paroisse Notre-Dame de la Protection Noranda $50,000, Fabrique de la Paroisse Notre-Dame des Champs Repentigny $60,000, Fabrique de la Paroisse Notre-Dame-du-Sacre-Cœur Lasalle $104,050, Fabrique de la Paroisse Sacre-Cœur de Jesus Longueuil $265,201, Fabrique de la Paroisse Ste-Brigitte-des-Saults Ste-Brigitte-des-Saults $131,000, Fabrique de la Paroisse Ste-Elizabeth de Warwick Ste-Elizabeth de Warwick $60,528, Fabrique de la Paroisse Ste-Famille de Victoriaville $54,716, Fabrique de la Paroisse Ste-Françoise Romaine Ste-Françoise de Lotbiniere Comte Lotbiniere $120,000, Fabrique de la Paroisse Ste-Gertrude Montreal-Nord $53,816, Fabrique de la Paroisse Ste-Luce Disraeli $88,000, Fabrique de la Paroisse Ste-Sophie-de-Levrard Ste-Sophie-de-Levrard $118,525, Fabrique de la Paroisse Ste-Suzanne Montreal $100,000, Fabrique de la Paroisse St-Ambroise St-Ambroise $50,000, Fabrique de la Paroisse St-Anastase Greenfield Park $85,000, Fabrique de la Paroisse St-Charles Borromee de Drummondville Drummondville $57,100, Fabrique de la Paroisse St-Edmond de Stoneham Charlesbourg $50,000, Fabrique de la Paroisse St-Esprit de Rosemont Montreal $51,060, Fabrique de la Paroisse St-Ferdinand d'Halifax St-Ferdinand $67,000, Fabrique de la Paroisse St-Frederic de Drummondville Drummondville $125,000, Fabrique de la Paroisse St-Fulgence St-Fulgence $50,000, Fabrique de la Paroisse St-George Longueuil $60,000, Fabrique de la Paroisse St-Jean Baptiste de Nicolet Nicolet $220,000, Fabrique de la Paroisse St-Jean de Berchmans Montreal $57,800, Fabrique de la Paroisse St-Jean de Matha Montreal $111,300, Fabrique de la Paroisse St-Jean Vianney Longueuil $75,000, Fabrique de la Paroisse St-Joachim de La Plaine La Plaine $67,755, Fabrique de la Paroise St-Jude Longueuil $50,000, Fabrique de la Paroisse St-Laurent Trois-Rivieres $226,995, Fabrique de la Paroisse St-Leonard d'Aston St-Leonard d'Aston $46,000, Fabrique de la Paroisse de St-Maurice St-Maurice $100,000, Fabrique de la Paroisse St-Medard de Deschenes Aylmer $100,000, Fabrique de la Paroisse St-Pascal Baylon Montreal $60,000, Fabrique de la Paroisse St-Roch de Richelieu St-Roch de Richelieu $75,000, Fabrique de la Paroisse St-Romain d'Hemmingford Hemmingford $50,000, Fabrique de la Paroisse St-Rosaire St-Rosaire $75,000, Fabrique de la Paroisse St-Stanislas St-Stanislas $125,000, Fabrique de la Paroisse St-Sylvere St-Sylvere $100,000, Fabrique de la Paroisse St-Victor Montreal $60,000, Fabrique de la Paroisse St-Vincent de Paul de Vassan Vassan $63,885, Fabrique de la Paroisse St-Wenceslas St-Wenceslas $80,000, Fabrique de la Recouvrance Ville de Vanier $131,000, Fabrique de l'Eglise Saint-Antoine-sur-Richelieu St-Antoine-sur-Richelieu $70,000, Fabrique de Ste-Therese de Beauport Ste-Therese de Beauport $75,000, Fabrique de St-Gedeon St-Gedeon $50,000, Fabrique du Christ-Roi Chicoutimi $53,338, Fabrique Marie-Reine-de-la-Paix Montreal $50,000, Fabrique Marie-Reine des Cœurs Montreal $57,725, Fabrique Notre-Dame de la Garde Quebec $140,000, Fabrique Notre-Dame de la Visitation Champlain $57,400, Fabrique Notre-Dame de Pierreville Notre-Dame de Pierreville $50,000, Fabrique Notre-Dame de Pompei Montreal $134,910, Fabrique Notre-Dame des Sept Douleurs Montreal $96,250, Fabrique Notre-Dame des Victoires Montreal $77,439, Fabrique Notre-Dame du Foyer Montreal $77,150, Fabrique Paroisse de Ste-Thecle Ste-Thecle $54,455, Fabrique Paroisse Immaculee Conception de St-Ours St-Ours $162,000,

EMPLOYMENT AND IMMIGRATION—*Continued*

Fabrique Paroisse Ste-Anne Yamachiche Yamachiche $108,816, Fabrique Paroisse St-Fulgence Durham Sud $50,000, Fabrique Ste-Angele Ste-Angele de Laval $59,500, Fabrique Ste-Anne Chicoutimi Nord $50,000, Fabrique Ste-Cecile Valleyfield $70,000, Fabrique Ste-Elizabeth St-Henri Montreal $55,926, Fabrique Ste-Madeleine d'Outremont Outremont Montreal $93,200, Fabrique Ste-Monique Ste-Monique $222,482, Fabrique St-Antonin Montreal $160,000, Fabrique St-Conrad Anjou $108,585, Fabrique St-Donat Montreal $96,850, Fabrique St-Elphege St-Elphege $99,285, Fabrique St-Esprit de Quebec Quebec $113,700, Fabrique St-Eugene Vanier $400,000, Fabrique St-François d'Assise Montreal $84,900, Fabrique St-François d'Assise Quebec $155,000, Fabrique St-François-Xavier de Brompton St-François-Xavier de Brompton $50,000, Fabrique St-Germain Rimouski $245,000, Fabrique St-Germain Outremount Outremount Montreal $55,000, Fabrique St-Henri-des-Tanneries St-Henri Montreal $71,799, Fabrique St-Isaac-Jogues Montreal $78,750, Fabrique St-Jean de la Croix Montreal $73,000, Fabrique St-Jerome de l'Auvergne Charlesbourg $59,200, Fabrique St-Jean Breboeuf Lasalle $128,292, Fabrique St-Laurent Montreal $200,000, Fabrique St-Louis de Courville Beauport $78,900, Fabrique St-Louis de Montford Laval $76,680, Fabrique St-Malachie St-Malachie $50,000, Fabrique St-Noel Chabanel Thetford Mines $52,978, Fabrique St-Patrice de Tingwick Tingwick $100,000, Fabrique St-Pierre Claver Montreal $66,285, Fabrique St-Pierre de Sorel Sorel $50,000, Fabrique St-Pierre Les Becquets St-Pierre Les Becquets $225,000, Fabrique St-Pie X Quebec $60,700, Fabrique St-Stanislas Montreal $137,000, Fabrique St-Viateur Outremont Montreal $87,616, Fabrique St-Zephirin de Courval St-Zepherin de Courval $130,500, Fabrique Tres-St-Redempteur Montreal $51,621, Festival Western de St-Tite Inc St-Tite $550,000, Fondation Aube Nouvelle St-Victor de Beauce $167,770, Fondation du Memorial aux Anciens Combattants Levis $150,000, Garderie Coeur de Pomme Le Gardeur Repentigny $59,590, Garde St-Joseph de Manseau Inc Manseau $165,000, Greek Orthodox Community Archangel Montreal $112,500, Greek Orthodox Community of Montreal West Island Montreal Roxboro $75,000, Habitations Bourgchemin Ltee Bourgchemin Tracy $94,200, Hippodrome Riviere-du-Loup Inc St-Patrice de Riviere-du-Loup $120,000, Holy Trinity Parish Montreal $60,000, Hopital Neurologique de Montreal Montreal $1,140,524, Jeune Chambre de Val-Belair Val-Belair $87,293, La Ligue Navale de Cap-Chat Inc Cap-Chat $100,000, La Tanniere Trois-Rivieres Ouest $153,000, Legion Canadienne du Cap-de-la-Madeleine Cap-de-la-Madeleine $57,605, Les Glaneuses de Montreal Inc Montreal $77,580, Les Loisirs du Lac Superieur Lac Superieur $160,000, Les Loisirs de Pointe du Lac Pointe du Lac $326,528, Les Loisirs de St-Julie de Laurierville Laurierville $60,000, Les Loisirs de St-Ephrem de Beauce (1964) Inc St-Ephrem de Beauce $150,000, Les Loisirs de St-Gervais Inc St-Gervais $102,098, Les Loisirs de St-Prosper Inc St-Prosper Comte Portneuf $50,000, Les Loisirs du Canton de Granby Inc Granby $202,000, Les Loisirs St-Pierre-Les-Becquets St-Pierre-Les-Becquets (Lotbiniere Ouest) $900,000, Les Moniales Clarisses de Sorel St-Pierre de Sorel $60,600, Les Peres Montfortains Montreal $61,000, Les Services Communautaires Catholiques de Montreal Inc St-Gabriel de Brandon $61,600, Les Vaillants Retraites Inc Tracy $99,300, L'Oeuvre des Terrains de Jeux de St-Benoit Labre (Beauce) Inc St-Benoit Labre $100,000, L'Oeuvre des Terrains de Jeux de St-Leon Inc St-Leon $100,000, Loisirs Baie du Febvre Baie du Febvre $177,000, Loisirs de Palmarolle Inc Palmarolle $50,000, Loisirs de Parisville Inc Parisville $155,000, Loisirs de Sherrington Sherrington $75,000, Loisirs Jeunesse du Cap-de-la-Madeleine Inc Cap-de-la-Madeleine $504,626, Loisirs Kingsey St-Felix de Kingsey $85,000, Maison de la Jeunesse Val-des-Lacs Val-des-Lacs $329,937, Maison Jean Lapointe Montreal $233,992, Maisonneuve's St-Cutbert's Presbyterian Montreal $57,800, Maison Notre-Dame-de-Sorel Sorel $100,000, Marina de Sorel Sorel $132,060, Meganstade Inc Lake Megantic $56,331, Mission Marie Auxiliatrice Riviere-des-Prairies Montreal $500,000, Mouvement Action Handicapes de Granby Granby $100,000, Mouvement BP d'Expression Française St-Basile-Le-Grand Inc St-Basile-Le-Grand $50,000, Musee de Longueuil Longueuil $850,640, Oeuvre David Deziel Levis $125,000, Oeuvre des Loisirs St-Elzear Inc St-Elzear-de-Beauce $60,200, O T J de Notre-Dame-des-Anges Notre-Dame-des-Anges $50,000, O T J Desnoyers Inc Ste-Madeleine $55,000, O T J de St-Methode St-Methode $200,000, O T J de St-Sebastien Inc St-Sebastien $50,000, O T J et Fabrique de St-Remi St-Remi de Tingwick $50,000, Parc du Mont-Comi Inc St-Donat de Rimouski $300,000, Parish of St-Gabriel Montreal $100,000, Parish of St-Michael's and St-Anthony's Montreal $100,000, Paroisse Annunciation Montreal $225,000, Paroisse Christ-Roi Montreal $150,000, Paroisse de St-Eugene de Grantham Drummond $50,000, Paroisse La Visitation de la Bienheureuse Vierge-Marie Montreal $70,000, Paroisse Notre-Dame-de-Grace Montreal $120,000, Paroisse Notre-Dame-du-Mont-Carmel St-Leonard Montreal $250,000, Paroisse Ste-Therese de l'Enfant Jesus Montreal $99,000, Paroisse St-Denis Montreal $60,000, Paroisse St-Edouard Montreal $64,921, Paroisse St-Etienne Montreal $118,000, Paroisse St-Eusebe de Verceil Montreal $65,000, Paroisse St-Sixte Montreal $150,000, Patro de Jonquiere Jonquiere $58,000, Patro Roc Amadour (1978) Inc Quebec $208,550, Patronage St-Vincent-de-Paul de Quebec Quebec $72,226, Petit Seminaire de St-Georges Inc St-Georges de Beauce $60,000, Physicentre l'Elan Laurier Station $241,624, Pionniers Age d'Or St-Alphonse Thetford Mines $63,740, Plaza Maskoutaine Inc St-Hyacinthe $852,233, Polydium Chateauguay $352,400, Pompiers Volontaires St-Louis et St-Etienne Inc St-Louis de Gonzague $50,000, Prevention Jeunesse Brossard Inc Brossard $631,018, Pro-Sante Inc Baie St-Paul $94,450, Rabbinat Sepharade du Quebec Mont-Royal $150,000, Regroupement des Chomeurs(euses) de la Region Sorel-Tracy Inc Sorel $99,800, Reseau de Plein-Air La Mirabelle Inc Mirabel $50,000, Residence Laval-des-Rapides Inc Laval-des-Rapides $185,000, Robert Campbell Memorial Church Montreal $51,800, Rosedale United Church Montreal $55,000, Royal Canadian Legion Branch No 34 Carignan $50,000, Salle Communautaire Daveluyville Daveluyville $677,241, Service d'Aide aux Consommateurs de Sorel Sorel $124,910, Service des Loisirs de Ste-Genevieve de Batiscan Ste-Genevieve de Batiscan $104,194, Service des Loisirs de St-Luc de Vincennes Inc St-Luc de Vincennes $75,000, Services des Loisirs St-Alexis St-Alexis des Monts $75,062, Service Recreatif et Sportif Yamachiche Yamachiche $273,194, SIDAC Carre Centre-Ville d'Alma Alma $58,743, Site Touristique de Maddington Inc Maddington Falls $88,000, Societe d'Agriculture de Missisquoi Bedford $70,000, Societe d'Agriculture de Richmond Richmond $120,000, Societe d'Agriculture de St-Hyacinthe St-Hyacinthe $150,000, Societe d'Agriculture des Comtes de Montmagny Montmagny $150,000, Societe d'Agriculture District Arthabaska Victoriaville $200,000, Societe d'Agriculture District Mauricie Yamachiche $66,907, Societe d'Agriculture du Comte Lotbiniere St-Sylvestre St-Sylvestre Comte Lotbiniere $175,000, Societe d'Amenagement de Trois-Vallees des Laurentides (St-Faustin) Labelle $237,681, Societe de Developpement Economique de la Haute-Gatineau Maniwaki $52,103, Societe de Developpement Region de Mont-Laurier Mont-Laurier $64,439, Societe d'Embellissement et d'Amenagement de St-Sauveur St-Sauveur-des-Monts $200,000, Societe d'Exploitation des Glaces de Boucherville Inc Boucherville $118,908, Societe Gare Acton Vale Acton Vale $50,160, Societe Immobiliere Lavalloise Inc Chomedey $115,000, Societe Zoologique de Granby Inc Granby $240,268, S O S Emmaus Montreal $156,729, Sourp Hagop Armenian Church Montreal $80,000, St George's Orthodox Church Montreal $100,224, St George's Church Montreal $60,000, Stimulation Becancour Becancour $1,428,884, Stimulation Becancour Becancour $200,701, The Presbyterian Church in St Michel Montreal $120,000, Tourmat Inc Val-Brillant $50,000, Union des Paroissiens de St-Antoine Chicoutimi Chicoutimi $140,000;

Ontario Region—

AIDS Committee of Toronto Toronto $179,400, Art Gallery of Windsor Windsor $750,000, Associated Hebrew Schools of Toronto Toronto $300,000, Aweres Volunteer Fire Brigade Sault Ste Marie $99,959, Board of Deacons Glen London $50,000, Board of Education of the City of Toronto Toronto $373,525, Board of Education of the City of North York North York $214,014, Bernard Metel Centre for Creativity Willowdale $70,400, Blenheim Town of Blenheim $95,000,

EMPLOYMENT AND IMMIGRATION—*Continued*

Borough of East York Toronto $1,499,898, Breboeuf College School Willowdale $103,000, Bronson Home Ottawa $80,000, Canada Sports Hall of Fame Toronto $133,173, Canadian Alliance for Italians Toronto $524,653, Canadian Hearing Society Foundation Toronto $700,000, Catholic Education Fund of Simcoe Barrie $83,238, Centre for Achievement Downsview $144,177, City of London London $186,750, City of Thunder Bay Thunder Bay $500,000, City of Toronto Toronto $384,004, City of York Toronto $1,500,000, Corporation of the City of Stoney Creek Stoney Creek $165,000, Corporation of the Town of Tecumseh Tecumseh $62,790, Dover Township Dover $106,997, Estaire Wanup Fire Brigade Inc Sudbury $55,000, Friends of the Court Windsor $423,436, Greater Windsor Senior Citizen Windsor $160,000, Humber College of Applied Arts Rexdale $75,000, Huron Country Playhouse Grand Bend $68,000, Improvements to Centre London $374,348, J D Griffen Toronto $60,000, Kinsmen Club of Leamington Leamington $2,258,619, Lincoln County Board of Education Lincoln $103,923, Lincoln County Board of Education St Catharines $75,000, May Court Convalescent Home Nepean $51,711, Mouvement d'Implication Franco Orleans $692,229, Municipality of Waterloo Kitchener Waterloo $700,000, National Council of Jewish Women Toronto $50,000, Niagara South Board of Education Welland $489,427, North York Parks and Recreation Willowdale $189,000, Operation Bootstrap Toronto $122,675, Order of Sons of Italy Toronto $500,000, Ottawa Civil Service Recreation Ottawa $239,769, Participation House Sudbury $197,151, Reena Foundation Downsview $121,860, Rideau Valley Curling Club Ottawa $100,000, Rochester Township St Joachim $66,160, Roman Catholic Episcopal Corporation Ottawa $184,333, Rosalie Hall (Misericordia Sisters) Scarborough $50,000, Royal Canadian Legion London $74,000, St David's United Church Woodstock $243,000, St James Anglican Church Manotick $150,000, St Patrick's Home Ottawa $75,000, St Phillippe's Men's Club Grande Pointe $60,000, St Vincent Hospital Ottawa $80,000, Sarnia Township Sarnia $269,293, Serbian Orthodox Windsor $72,147, Skylight Theatre Inc North York $57,394, Stratford Agricultural Statford $249,551, The Greek Canadian Community Niagara Falls $197,200, The Lancaster Club Downsview $122,515, The Salvation Army Toronto $198,295, Toupe Pax Humana Group Ottawa $57,577, Town of Bothwell Bothwell $79,495, Town of Chapleau Chapleau $50,000, Town of Cochrane Cochrane $215,292, Town of Dresden Dresden $225,000, Town of Forest Forest $100,000, Town of Hearst Hearst $300,000, Town of Kapuskasing Kapuskasing $250,000, Town of Lincoln Lincoln $500,000, Township of East Williams Ailsa Craig $95,000, Township of Michipicoten Wawa $145,000, Vercheres Habitation Cooperative Sudbury $50,000, Via Rail Toronto $130,000, Village of Brussels Brussels $345,000, Village of Lucan Lucan $65,000, Wallaceburg Jaycees Wallaceburg $50,000, Wellington County S S B Guelph $158,110, Western Fair Assoc London $297,734, Westover Treatment Centre Thamesville $75,000, Willowdale Christian School Willowdale $99,337, Woolwich Community Information Elmira $64,500;

Manitoba Region—

Age and Opportunity Winnipeg $90,560, Fort Rouge Legion Winnipeg $50,000, Fort Garry Women's Resource Centre Winnipeg $134,123, Holy Rosary Church Winnipeg $150,000, Lions Club of Winnipeg Winnipeg $124,000, Manitoba Assoc for Childbirth Winnipeg $67,282, Manitoba Child Care Assoc Inc Winnipeg $86,513, Province of Manitoba Winnipeg $250,000, Rotary Club of Assiniboia Winnipeg $50,000, St Amant Centre Winnipeg $135,000, St Boniface and St Vital Neighbourhood Winnipeg $90,000, St Boniface General Hospital Winnipeg $1,250,000, St Emile Parish Winnipeg $94,000, St Norbert Community Club St Norbert $150,000, The Heather Rink Winnipeg $60,000, Universitaire de St Boniface Winnipeg $101,938, University of Manitoba Students Union Winnipeg $723,294, University of Winnipeg Winnipeg $179,987, Villa Cabrin Inc Winnipeg $283,712, Waverley Heights Winnipeg $125,000, Winnipeg Presbytery United Church Winnipeg $687,860;

Saskatchewan Region—

Amsis of Saskatchewan Prince Albert $50,000, Athol Murray College of Notre Dame Wilcox $813,338, Battleford's Diversified Industries North Battleford $80,000, Community Restoration Regina $100,000, Endeavour Recreation Complex Endeavour $50,000, Gull Lake and District Recreation Complex Inc Gull Lake $50,000, John Howard Society Regina $80,000, Kayville Senior Citizens and Swimming Pool Complex Inc Kayville $110,000, Rainbow Youth Centre Regina $50,000, Ranch Ehrlo Society Pilot Butto $100,000, Riceton Co-operative Community Memorial Hall Assoc Riceton $50,000, R M of Excel #71 Viceroy $71,493, Saskatchewan Assoc of Rehabilitation Centres Saskatoon $87,483, Saskatchewan Federation of Labour Regina $100,000, St Andrew's Foundation Moose Jaw $100,000, Thunderchild Technical Institute Turtleford $110,000, University Hospital Saskatoon $100,000, University of Saskatchewan Saskatoon $50,000, Village of Mistatim Mistatim $50,000, Village of Theodore Theodore $50,000;

Alberta/NWT Region—

City of Lloydminster Lloydminster Alta $50,000, Edmonton Ethnic Liaison Centre Edmonton Alta $65,013, University of Alberta Edmonton Alta $500,000;

British Columbia/Yukon Territory Region—

Big Bam Ski Club Fort St John BC $60,000, British Columbia Federation of Labour Burnaby BC $603,803, City of Kimberley Kimberley BC $150,000, Corporation of the District of Burnaby Burnaby BC $103,000, Corporation of the District of Surrey Parks and Recreation Surrey BC $400,000, Corporation of the District of West Vancouver West Vancouver BC $480,000, Corporation of the Township of Esquimalt Victoria BC $475,000, Elk Valley Recreation Sparwood BC $84,500, Interior Native Alcohol and Drug Abuse Society Armstrong BC $156,000, Invermere District Curling Club Invermere BC $50,000, Shakwak Valley Community Club Haines Junction YT $55,000, Vancouver Board of Parks and Recreation Vancouver BC $412,995.

Grant to Frontier College of Canada Toronto Ont $175,000

Grant to Voluntary Organizations $389,046—Canadian National Institute for the Blind Ottawa Ont $110,000.

Canadian Labour Market and Productivity Centre Ottawa Ont $1,635,000

Literacy Corporations $398,570—Laubach Literacy of Canada St John NB $50,000.

Government's Contribution in Respect of Fishermen's Benefit $158,753,646

IMMIGRATION PROGRAM $33,377,091

Adjustment Assistance $30,123,872:

Ontario Region—

Alexander's Furniture London $87,388, Amity Assoc of Hamilton Hamilton $126,724, Atlas Furniture Ottawa $110,174, Baron's Motor Inn Kitchener $175,783, Beacon Arms Hotel Ottawa $245,065, Guaranty Properties Toronto $60,670, Holiday Inn Windsor $144,992, K-Mart Canada Ltd Ottawa $107,713, Leonard Hotel St Catharines $52,144, Toronto Apartment Building Co Ltd Toronto $658,911, Town Manor Motor Hotel Hamilton $65,627, Zellers Ltd London $84,033, Zellers Ltd Toronto $121,124, Zellers Ltd Windsor $149,094;

EMPLOYMENT AND IMMIGRATION—*Concluded*

Manitoba Region—

Balmoral Motor Hotel Winnipeg $233,792, Big 4 Sales Ltd Winnipeg $109,138, J Werier and Co Ltd Winnipeg $202,526;

Alberta/NWT Region—

Alberta Health Care Edmonton Alta $63,962, Bissett's Wholesale Furniture Edmonton Alta $187,197, City of Calgary Calgary Alta $142,632, Grantree Furniture Calgary Alta $273,554, Pan American Motel Ltd Edmonton Alta $116,282, York Hotel Calgary Alta $83,882;

British Columbia/Yukon Territory Region—

Army and Navy Department Store Vancouver BC $287,860, English Bay Apartment Hotel Vancouver BC $269,999, Grantree Rental Returns Sales Vancouver BC $319,439.

Immigrant Settlement and Adaptation $3,203,219:

Quebec Region—

Centre Social d'Aide aux Immigrants Montreal $71,000;

Ontario Region—

Centre for Spanish Toronto $52,140, Costi Ilas Toronto $71,850, International Coalition Toronto $61,000, Latin American Community Toronto $54,870, Ottawa Carleton Immigration Ottawa $123,003, Vietnamese Assoc Toronto $64,440, Working Women Toronto $55,096;

Manitoba Region—

Immigrant Women's Association Winnipeg $86,050;

Alberta/NWT Region—

Calgary Catholic Immigration Society Calgary Alta $53,000, Calgary Immigrant Aid Society Calgary Alta $95,900, Edmonton Catholic Social Services Edmonton Alta $80,330, Edmonton Immigrant Services Association Edmonton Alta $76,200;

British Columbia/Yukon Territory Region—

Immigrant Services Society of BC Vancouver BC $102,000, Multilingual Orientation Service Association for Immigrant Communities Vancouver BC $95,000, Orientation Adjustment Services for Immigrants Society Vancouver BC $79,700, United Chinese Community Enrichment Services Society Vancouver BC $91,999.

Host Program for Refugee $50,000

ENERGY, MINES AND RESOURCES
$5,899,289,458

Department $5,898,845,828

ENERGY PROGRAM $5,888,770,460

University of Calgary for the Energy Resources Institute $125,000

Solar Energy Society of Canada $10,000

Brace Research Institute of McGill University $7,000

Ocean Ranger Family Foundation $15,000

Biomass Energy Institute Inc $10,000

In support of Laval University for a scholarship program $169,000

Saskatchewan Co-op Upgrader $2,049,150—Newgrade Energy Inc Regina Sask $2,049,150.

In support of organizations associated with the research, development, management and promotion of energy related issues $157,000—Canadian Institute of Resource Law Calgary Alta $75,000, Canadian National Committee World Energy Conference Ottawa Ont $75,000.

Grant in lieu of tax paid to Nova Scotia for the Offshore Oil and Gas Resource Revenue Fund established under the Canada-Nova Scotia Oil and Gas Agreement Act $21,000,000

Membership in the World Petroleum Congress Canadian Association $1,000

Joint Canada-Saskatchewan program for the development of heavy oil recovery technology $125,485—Saskatchewan Department of Energy and Mines Regina Sask $125,485.

Oil substitution—Distribution systems expansion $59,999,999—British Columbia Hydro and Power Authority Vancouver BC $857,260, City of Kitchener Kitchener Ont $173,418, City of Kingston Kingston Ont $96,000, Columbia Natural Gas Ltd Vancouver BC $238,649, Consumer Gas Co Ltd Willowdale Ont $5,748,518, Gaz Inter-Cité Québec Inc Ste-Foy Que $24,011,118, Gaz Metropolitian Inc Montreal Que $10,132,425, Gazifère Inc Hull Que $567,419, Greater Winnipeg Gas Co Winnipeg Man $126,595, ICG Utilities Ltd Vancouver BC $125,000, Inland Natural Gas Co Ltd Vancouver BC $1,273,565, Le Gaz Provincial du Nord de Québec Ltée Willowdale Ont $188,695, Natural Resource Gas Ltd London Ont $758,647, Northern and Central Gas Corp Ltd Willowdale Ont $8,629,408, Pacific Northern Gas Ltd Terrace BC $301,927, Saskatchewan Power Corp Regina Sask $3,165,324, Union Gas Ltd Chatham Ont $3,606,031.

Market Development Incentives Program Funding ($41,889,089)

Natural Gas Laterals Program $170,859,901—Gaz Inter-Cité Québec Inc Ste-Foy Que $169,430,656, Gaz Métropolitain Montreal Que $1,429,245.

Gas Marketing Assistance Program $20,456,040—Gaz Inter-Cité Québec Inc Ste-Foy Que $6,481,221, Gaz Métropolitain Inc Montreal Que $13,974,819.

Canada-Saskatchewan program on Fossil Fuel Research, Development and Demonstration (1981) $1,623,341—Saskatchewan Department of Energy and Mines Regina Sask $1,623,341.

Natural Gas Transportation Assistance Program $31,933,907—City of Kingston Kingston Ont $109,066, Consumers Gas Co Ltd Willowdale Ont $13,764,745, Gaz Métropolitain Inc Montreal Que $5,318,423, Gaz Inter-Cité Québec Inc Ste-Foy Que $716,472, Northern and Central Gas Corp Ltd Willowdale Ont $1,412,063, Union Gas Ltd Chatham Ont $10,613,138.

Payments to Interprovincial Pipe Line Ltd in respect of deficiencies incurred by the Company in connection with the construction and operation of the Montreal extension of the Interprovincial Pipe Line System $7,156,305

Compensation payable under Part IV, Division I of the Energy Administration Act, in accordance with the Petroleum Compensation Program Regulations $3,454,832,427—Alberta Energy Co Ltd Edmonton Alta $42,427,949, Alberta Oil Sands Equity Edmonton Alta $71,031,380, Alberta Petroleum Marketing Commission Calgary Alta $23,692,456, British Columbia Forest Products Ltd Vancouver BC $1,854,525, Cabot Carbon of Canada Ltd Sarnia Ont $1,604,076, Canadian National Railway Co Montreal Que $6,731,514, Canadian Occidental Petroleum Calgary Alta $56,142,551, Canadian Pacific Ltd Toronto Ont $862,121, Chevron Canada Ltd Vancouver BC $19,752,226, Esso Resources Canada Ltd Calgary Alta $106,085,228, Fraser Inc Edmundston NB ($140,789), Gibson Petroleum Co Ltd Calgary Alta

ENERGY, MINES AND RESOURCES—*Continued*

$285,174, Gulf Canada Products Co Ltd Toronto Ont $45,949,844, Gulf Canada Resources Inc Calgary Alta $38,320,971, HBOG Oilsands Ltd Partnership Calgary Alta $21,219,108, Les Huiles Norco Ltée Montreal Que $1,417,429, Imperial Oil Ltd Toronto Ont $159,425,651, Irving Oil Ltd Saint John NB $112,715,326, MacMillan Bloedel Ltd Vancouver BC $1,470,136, Manitoba Minister of Finance Winnipeg Man $26,328,004, McAsphalt Industries Ltd Toronto Ont $1,546,934, New Brunswick Electric Power Commission Fredericton NB $7,826,469, Newfoundland and Labrador Hydro St John's Nfld $12,148,772, Olco Oil Brokers Supply and Transportation Cornwall Ont $6,463,504, Panarctic Oils Ltd Calgary Alta $669,924, Pan Canadian Petroleum Ltd Toronto Ont $16,972,603, Petro-Canada Inc Calgary Alta $72,120,855, Petro-Canada Products Inc Montreal Que $85,681,719, Petro-Canada Ventures Calgary Alta $728,202, Pétromont and Co Ltd Montreal Que $2,153,512, Pétroles Crevier Inc St Laurent Que $58,562, Petrosar Ltd Sarnia Ont $8,519,691, Pittston Petroleum Montreal Que $12,355,868, Province of Alberta Edmonton Alta $1,636,753,888, Province of British Columbia Victoria BC $53,995,517, Province of Ontario Toronto Ont $2,390,679, Robbins Feed and Fuel Co Ltd Fenwick Ont $111,967, Roy-L Canadian Fuels Co Ltd Toronto Ont $442,762, Saskatchewan Energy and Mines Regina Sask $283,126,765, Shell Canada Ltd Toronto Ont $157,503,430, Sipco Oil Ltd Toronto Ont $2,074,073, Sunoco Inc Toronto Ont $125,384,824, Texaco Canada Inc Toronto Ont $31,571,070, Ultramar Canada Inc Don Mills Ont $7,333,956, Ultramar Trading Inc Toronto Ont $130,024,661, Wells MAS Co Ltd Kingston Ont $169,814.

In support of the development and commercialization of new coal utilization technology $10,195,722— Cape Breton Development Corp Sydney NS $97,943, Canadian Electrical Association Montreal Que $300,000, Evans Coal Mines Ltd Inverness County NS $1,430,200, New Brunswick Electric Power Commission Fredericton NB $7,247,763, Nova Scotia Power Corp Halifax NS $1,119,816.

Payment to New Brunswick Power Commission re: Coleson Cove Plant $16,168,448

Federal share of the Canadian Electrical Association Research and Development Program $2,912,000

In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel $15,189,239

In support of solar heating demonstration projects $81,597—Norsun Inc Manotick Ont $78,304.

In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal $579,115—New Brunswick Electric Power Commission Fredericton NB $579,115.

Oil substitution—Conversion assistance $167,671,388

In support of the development and demonstration of a pressurized oxygen fluidized bed for wood gasification $908,638—Nouveler Inc and Canertech Inc c/o Biosyn Montreal Que $908,638.

In support of the development of improved batteries for the electric vehicle $97,586—Ontario Centre for Automotive Parts Technology St Catharines Ont $97,586.

In support of government-industry activities for development of new liquid fuels $81,668

In support of the development of natural gas fueling stations $436,250—Carburatants GNC Enr Montreal Que $61,250, Consumer's Gas Ltd Scarborough Ont $75,000.

In support of natural gas vehicles $932,500

In support of solar heating demonstration projects $4,904,444—124373 Canada Inc Ottawa Ont $118,809, Ark Solar Products Ltd Victoria BC $131,340, Denoco Energy Systems Ltd Smiths Falls Ont $60,409, Dirk and Price Engineering Ltd Calgary Alta $76,460, General Solar Inc Carleton Place Ont $581,755, Les Industries Henri Mitchell Ltée Montreal Que $244,465, Norsun Ltd Manotick Ont $768,268, Petro-Sun International Inc Longueuil Que $1,798,222, Solar Systems Industries Ltd Richmond BC $249,292, Soltrac Inc Lachine Que $80,265, Solcan Ltd London Ont $124,418, Southern Exposure Housing and Design Ltd Antigonish NS $69,529, Sun Quest Conserver Products Ltd Bedford NS $61,438, Sun Ray Solar Systems Ltd Windsor Ont $140,022, Thermo-Dynamics Ltd Dartmouth NS $210,526.

In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation $9,793,494—Government of Manitoba Winnipeg Man $1,545,054, Government of New Brunswick Fredericton NB $2,506,136, Government of Newfoundland and Labrador St John's Nfld $2,752,911, Government of Northwest Territories Yellowknife NWT $134,312, Saskatchewan Energy and Mines Regina Sask $53,828, Territorial Treasurer Yukon Government Whitehorse YT $364,826, Treasurer of Ontario Toronto Ont $2,429,674.

Canadian Home Insulation Program—Contributions to individuals $133,525,032

In support of super energy efficient housing demonstrations $284,300

In support of low cost energy conservation initiatives $390,697—L'Association de Covoiturage Québec Inc Montreal Que $125,000.

In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use $3,604,624—Province of British Columbia Victoria BC $160,098, Province of Manitoba Winnipeg Man $90,329, Province of New Brunswick Fredericton NB $563,338, Province of Newfoundland St John's Nfld $266,753, Province of Quebec Montreal Que $1,962,503.

In support of organizations to stimulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat $11,105,782—Avon Valley Greenhouses Ltd Falmouth NS $79,218, Babine Forest Products Ltd Vancouver BC $387,340, Bio-Char Steam (Ajax) Inc Brampton Ont $61,677, Campbell AC Contractors Ltd Inverness Co NS $74,000, Centre Hospitalier Laurentian Ste-Agathe-des-Monts Que $82,894, Consolidated Bathurst Inc Montreal Que $585,619, Domtar Inc Montreal Que $429,302, Doralie Inc Senneterre Que $78,300, Donahue St-Félicien Inc St-Félicien Que $242,227, EB Eddy Forest Products Ltd Ottawa Ont $257,033, Enerbois Inc Ste-Foy Que $279,097, Ford Motor Co of Canada Ltd Oakville Ont $336,307, Fraser Inc Edmunston NB $251,960, Great Lakes Forest Products Ltd Dryden Ont $126,458, Regional Municipality of Hamilton-Wentworth Hamilton Ont $1,242,699, Houston Forest Products Co Vancouver BC $353,690, Interforest Ltd Durham Ont $155,185, Irving Pulp and Paper Ltd St John NB $1,764,140, Peacock Lumber Ltd Oshawa Ont $60,845, Recy-Com Inc Longueuil Que $68,998, Rustad Bros and Co Ltd Prince George BC $589,703, Scott Maritimes Ltd New Glasgow NS $364,265, Victoria Hospital Corp London Ont $408,753, Weldwood of Canada Ltd Vancouver BC $202,437, Western Pulp Ltd Partnership Vancouver BC $339,237.

In support of the Atlantic provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservation $5,355,303—Angelo Favretto Stoneybrook NS $55,512, Avalon Consolidated School Board St John's Nfld $189,850, CN Marine Inc Port aux Basques Nfld $83,576, Campbell and Burns Central Bedeque PEI $98,899, Canadian National Railways Moncton NB $82,962,

ENERGY, MINES AND RESOURCES—*Continued*

Domtar Inc Amherst NS $1,054,322, Durham Leaseholds Ltd Barrington Place NS $179,029, Fraser Inc Atholville NB $278,302, Hop Stella-Marise-de Kent Ste-Anne de Kent NB $55,287, Huyck Canada Ltd Kentville NS $71,404, Lake Utopia Paper St George NB $116,548, National Sea Products Louisbourg NS $495,111, Scotia Textiles Moncton NB $79,677, Tractor's and Equipment (1962) Ltd Fredericton NB $67,079, White Point Beach Lodge Hunt's Point NS $73,002.

To provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment $2,296,463—Province of Nova Scotia Halifax NS $2,296,463.

In support of a transportation energy conservation task force $50,000—Institute for Hydrogen Systems Mississauga Ont $50,000.

Industrial Conversion Assistance Program $7,047,680—Co Aciers Slaters Montreal Que $62,216, Agropier Coop-Agro-Alimentaire Granby Que $121,308, Alcan Jonquiere Montreal Que $763,000, Atlific Inc Montreal Que $62,971, Canadian Pacific Ltd Montreal Que $273,772, Ciment Quebec St Basil de Portneuf Que $251,329, Dominion Textile Inc Montreal Que $303,874, Domlin Longueuil Que $205,126, Domtar Inc Donnacona Que $62,778, Domtex Richelieu Montreal Que $69,262, Firestone Canada Inc Hamilton Ont $126,682, GLC Canada Inc Berthierville Que $132,825, Inco-Levack Sudbury Ont $62,500, Inco Ltd Copper-Cliff Ont $345,530, Kruger Inc Trois-Rivières Que $267,181, Lignosot Papeterie Reed Ltee Que $302,928, Noranda Inc Noranda Que $121,500, Noranda Inc CCR Division Montreal Que $179,685, Ozite Canada St Jean sur le Richelieu Que $53,350, Price Alma Alma Que $364,864, Produits American Biltrite Ltd Sherbrooke Que $70,188, Satextil Inc Montreal Que $86,642, Societe d'Aluminium Reynolds Cap-de-la-Madeleine Que $115,450, Societe d'Electrolyse et de Chimie Alcox Ltd Aluminiere Shawinigan Que $379,940, Stelco 20 Mile Toronto Ont $296,515, Tapis Corone Farnham Que $78,380, Warren Paving Downsview Ont $75,000.

In support of development of specifications and standards for alternative transportation fuels $88,877—BC Research Council Vancouver BC $73,877.

In support of commercial-scale demonstration of advanced electrolytic hydrogen production $690,000—Electrolysee Inc Toronto Ont $410,000, Institute for Hydrogen Systems Mississauga Ont $280,000.

In support of ENERDEMO RCDP $1,752,384—Agende de Developpement Economique Local des Iles-de-la-Madeleine Cap-aux-Meules Iles-de-la-Madeleine Que $50,400, BC Hydro and Power Authority Vancouver BC $50,320, Fitz Smith Native Development Corp Ltd Fort Smith NWT $51,303, Government of Northwest Territories Yellowknife NWT $164,602, Island Lake Tribal Council Inc Winnipeg Man $56,998, Kativik Regional Government Fort Chimo Que $115,000, Newfoundland and Labrador Hydro St John's Nfld $53,000, Newfoundland and Labrador Rural development Council Gander Nfld $61,075, Northern Canada Power Commission Edmonton Alta $240,090, NWT Assoc of Municipalities Yellowknife NWT $58,986, Saskatchewan Power Corporation Regina Sask $54,617, Yukon Electrical Co Ltd Whitehorse YT $71,683, Yukon Government Whitehorse YT $62,497.

In support of ENERDEMO CANADA $1,686,401—La Coopérative Forestière Ltée Wellington PEI $56,930, Covoiturage Quebec Montreal Que $107,290, Enerplan Consultants Toronto Ont $220,549, Linden Lee Farms Cornwall PEI $67,965, QIT Fer et Titane Montreal Que $130,930, Resource Ventures Inc Charlottetown PEI $91,530, Sakami Eyou Corp Wemindji Que $585,281, Ville de Coaticook Coaticook Que $240,354.

Petroleum Incentive Payments—Cash $1,332,769,197—237505 Alberta Ltd Calgary Alta $317,261, 273193 Alberta Ltd Calgary Alta $56,697, 286861 Alberta Ltd Calgary Alta $79,968, 567346 Saskatchewan Ltd Shaunavon Sask $73,345, 60494 Manitoba Ltd Virden Man $56,537, AGIP Canada Ltd Calgary Alta $50,102, AT and S Exploration Ltd Calgary Alta $52,568,398, Abaterra Energy Ltd Calgary Alta $231,680, Aberford Resources Ltd Calgary Alta $2,306,277, Agnew Lake Mines Ltd Calgary Alta $96,075, Alberta Energy Co Ltd Edmonton Alta $9,817,418, Allheart Resources Inc Calgary Alta $303,176, Althen Don C Del Bonita Alta $72,550, American Eagle Petroleums Ltd Calgary Alta $123,645, Amoco Canada Petroleum Co Ltd Calgary Alta $461,642, Andrekson Alevander Edmonton Alta $90,019, Anschutz 1978 Lake Erie Gas Exploration Program Calgary Alta $307,794, Argyll Resources Ltd Calgary Alta $149,494, Argyll Royal Trust 1981 Exploration Program Calgary Alta $161,823, Atcor Resources Ltd Calgary Alta $551,959, Atlantis Resources Ltd Calgary Alta $91,295, Audax Gas and Oil Ltd Calgary Alta $32,783 Aurelian Developers Ltd Port Chester NY USA $40,916, BDLLS Arctic Ltd Partnership Calgary Alta $1,586,298, BP Canadian Holdings Ltd Toronto Ont $178,027, BP New Holdings Ltd Calgary Alta $200,052, BP Resources Canada Ltd Calgary Alta $130,324, Bailey RB Calgary Alta $11,135, Beau Canada Exploration Ltd Calgary Alta $5,117,221, Bedford Petroleums Ltd Calgary Alta $205,207, Bigstone Gas Producers Ltd Calgary Alta $46,389, Blackrock Exploration Program 1982 Calgary Alta $738,312, Bow Valley Industries Ltd Calgary Alta $84,646,304, BowRio Diversified Hydrocarbon 83-84 Montreal Que $273,747, BowRio Hydrocarbons Diversified 1984 Montreal Que $53,400, Bralorne Resources Ltd Calgary Alta $761,917, Brana Oil and Gas Ltd Calgary Alta $67,897, British Columbia Oil Lands Ltd Calgary Alta $245,643, Brosco Fund Ltd Winnipeg Man $22,272, CMP Oil and Gas 1983 Ltd Partnership Montreal Que $88,673, CN Exploration Inc Montreal Que $2,524,266, Cabre Exploration Ltd Calgary Alta $35,831, Cairn Petroleums Ltd Calgary Alta $69,171, Calais Resources Ltd Calgary Alta $142,062, Calana Resources Ltd Calgary Alta $476,795, Canada Northwest Energy Ltd Calgary Alta $880,965, Canadian Bashaw Resources Ltd Edmonton Alta $76,008, Canadian Occidental Petroleum Ltd Calgary Alta $68,587, Canadian Offshore Res Expl Toronto Ont $18,047,246, Canadian Pencrown Resources Ltd Montreal Que $245,083, Canadian Superior Frontier Resources Ltd Calgary Alta $59,121, Canadian Superior Oil Ltd Calgary Alta $30,357, Canalands Resources Corporation Toronto Ont $2,059,962, Cantech Controls Ltd Calgary Alta $160,000, Canterra Energy Ltd Calgary Alta $80,636,640, Costillo Equities Ltd Calgary Alta $56,344, Chauvco Resources Ltd Calgary Alta $142,700, Cherokee Resources Ltd Calgary Alta $177,804, Chevron Canada Ltd Calgary Alta $139,000, Chevron Canada Resources Ltd Calgary Alta $158,000, Chouinard C Dewinton Alta $43,792, Clan Resources Ltd Estevan Sask $29,465, Coho Resources Ltd Calgary Alta $67,324, Coil Resources Ltd Calgary Alta $65,276, Colenco Petroleums Ltd Calgary Alta $120,948, Columbia Gas Development of Canada Ltd Calgary Alta $2,225,389, Comaplex Resources International Ltd Calgary Alta $209,270, Compagnie Minière Gaspésie Ltée Montreal Que $54,547, Consolidated Bathurst Inc Montreal Que $509,201, Consolidated West Petroleum Ltd Calgary Alta $47,822, Consumers Cooperative Refineries Ltd Saskatoon Sask $825,216, Contact Ventures Ltd Winnipeg Man $166,245, Conventures Limited Calgary Alta $20,483, Conwest Petroleum Corp Calgary Alta $329,732, Cooperative Energy Development Corporation Calgary Alta $156,095, Copperfields Mining Corporation Calgary Alta $51,815, Corvair Oil Ltd Edmonton Alta $61,160, Coseka Resources Ltd Calgary Alta $149,048, Crescendo Oil and Gas Ltd Calgary Alta $78,597, Devian Petroleum Ltd Toronto Ont $54,170, Discovery Mines Ltd Toronto Ont $65,590, Dome Canada Limited Calgary Alta $179,633,236, Dot Energy Ltd Calgary Alta $56,912, Drummond Oil and Gas Ltd Calgary Alta $69,651, Durham Resources Inc Toronto Ont $99,183, Dynamar Energy Ltd Calgary Alta $9,941,

ENERGY, MINES AND RESOURCES—*Continued*

Dynamic Oil Ltd Vancouver BC $55,380, Eagle Resources Ltd Calgary Alta $337,299, East Coast Energy Ltd Halifax NS $1,919,861, Embassy Resources Ltd Calgary Alta $46,932, Erskine Resources Ltd Calgary Alta $156,790, Esso Ressources Canada Ltd Calgary Alta $5,286,121, Eucla Oil and Gas Ltd Calgary Alta $575,822, Exco Energy Ltd Calgary Alta $25,790,905, Exploration Soquip Inc Ste-Foy Que $428,100, Forbes Resources Inc Tillsonburg Ont $121,482, Forward 1984-2 Drilling Program Calgary Alta $8,587,658, Francisco Petroleum Enterprises Inc Chatham Ont $124,373, Fraser Oil Ltd Regina Sask $337,257, Geo-Ven Ltd Partnership Calgary Alta $70,704, Geocrude Energy Inc Calgary Alta $41,350, Giant Reef Petroleums Ltd Calgary Alta $88,433, Gladstone Petroleum Ltd Calgary Alta $29,130, Global Natural Resources Canada Ltd Houston Texas USA $168,428, Grace Resources Ltd Saskatoon Sask $14,462, Great Northern Energy Corporation Ltd Calgary Alta $40,835, Gulf Canada Resources Inc Calgary Alta $285,925, Hawkridge Resources Inc Edmonton Alta $308,970, Henuset Resources Management Inc Calgary Alta $63.405, Home Oil Company Ltd Calgary Alta $49,162,246, Hudmac Partnership No 1 Ltd Calgary Alta $488,293, Hudson's Bay Oil and Gas Company Ltd Calgary Alta $1,128,011, Husky Oil Operations Ltd Calgary Alta $122,961,313, ICG Frontier Exploration Ltd Calgary Alta $10,766,628, ICG Resources Ltd Calgary Alta $3,534,911, Inco Energy Resources Ltd Calgary Alta $178,632, Interwest 83 Ltd Partnership Calgary Alta $54,629, Inverness Petroleum Ltd Calgary Alta $52,112, Investors O and G (1980 Tri-Link) Ltd Calgary Alta $109,547, Investors O and G (1982 Tri-Link) Ltd Calgary Alta $596,781, Irving Industries Ltd Calgary Alta $62,119, Irving Oil Ltd Saint John NB $554,746, JC International Petroleum Ltd Calgary Alta $152,658, Jarrod Oils Ltd Hazlet Sask $37,824, Jecco Oil and Gas Partnership No 1 Calgary Alta $65,373, Joffre Resources Ltd Calgary Alta $453,926, Jorex Ltd Calgary Alta $122,322, Joss Energy Ltd Calgary Alta $78,352, Kardon Oils Ltd Hazlet Sask $92,748, Karon Resources Inc Calgary Alta $977,657, Kennilar Resources Ltd Calgary Alta $93,918, Kidd Creek Mines Ltd Calgary Alta $190,305, Kenstar Resources Ltd Calgary Alta $73,345, Knowlton Realty Ltd Calgary Alta $68,306, Labrador Mining and Exploration Company Ltd Calgary Alta $15,294,506, Lacana Petroleum Ltd Calgary Alta $48,135, Lochiel Exploration Ltd Calgary Alta $10,603,232, MLC Oil and Gas Ltd Calgary Alta $3,987,782, MacDonald Realty Ltd Calgary Alta $106,520, MacKenzie Delta Energy Ltd Calgary Alta $29,849,746, Macedon Resources Ltd Calgary Alta $111,045, Madge W Paul Milk River Alta $74,233, Margay Exploration Ltd Calgary Alta $41,742, Merland Explorations Ltd Calgary Alta $190,583, Midale Petroleums Ltd Midale Sask $123,353, Mon-Oil Ltd Calgary Alta $3,301,070, Mont Resources Ltd Calgary Alta $51,404, Mosswood Oil and Gas Ltd Calgary Alta $244,388, Mount Royal Petroleums Ltd Calgary Alta $13,155, Nespema Resources Ltd Calgary Alta $5,358,354, New McManus Red Lade Gold Mines Ltd Winnipeg Man $76,824, New Scope Resources Ltd Winnipeg Man $206,250, Noranda Mines Ltd Calgary Alta $640,557, Norcen Energy Resources Ltd Calgary Alta $45,077,842, North American Life Assurance Company Toronto Ont $102,753, North Canadian Oils Ltd Calgary Alta $1,985,570, Northcor Energy Ltd Calgary Alta $13,795,528, Northern Developments Co Ltd Calgary Alta $168,295, Nova Scotia Res (Ventures) Ltd Halifax NS $13,370,761, Nova Am Alberta Corporation Calgary Alta $89,709, Numac Oil and Gas Ltd Edmonton Alta $24,367, Oakwood Petroleums Ltd Calgary Alta $11,396,463, Ocelot 84-I Development Program Calgary Alta $67,318, Ocelot 84-IV Development Program Calgary Alta $67,318, Ocelot 84-VII Development Program Calgary Alta $40,727, Ocelot 84-VIII Development Program Calgary Alta $30,546, Ocelot 84-XIV Development Program Calgary Alta $134,642, Ocelot Industries Ltd Calgary Alta $133,062, Ocelot Investments Ltd Calgary Alta $53,311, Omega Hydrocarbons Ltd Calgary Alta $2,574,858, Omni Resources Inc Estevan Sask $53,522, Onexco Oil and Gas Ltd Toronto Ont $700,469, PanCana Resources Calgary Alta $45,843, Pan Canadian Petroleum Ltd Calgary Alta $7,096,711, Panarctic Oils Ltd Calgary Alta $17,355,922, Paramount Resources Ltd Calgary Alta $14,927, Parex (A General Part) Calgary Alta $23,771,639, Passburg Alta 1982 Ltd Partnership Calgary Alta $56,598, Passburg Petroleums Ltd Calgary Alta $69,002, Pembina Exploration Co Ltd Calgary Alta $1,908,962, Pembina Resources Ltd Calgary Alta $253,960, Penn West Petroleum Ltd Calgary Alta $96,420, Petro-Canada Inc Calgary Alta $291,765,514, Petroventures Resources Ltd Calgary Alta $66,412, Phoenix Resources Co Oklahoma City Ok USA $134,779, Pirate Drilling Ltd Kindershy Sask $26,202, Placer Development Ltd Calgary Alta $706,627, Poco Petroleums Ltd Calgary Alta $210,181, Poplar Developments Ltd Estevan Sask $152,990, Prairie Pacific Energy Corp Calgary Alta $266,685, Precambrian Shield Resources Ltd Calgary Alta $1,275,636, Precision Drilling Ltd Calgary Alta $65,365, Prime Energy Ltd Calgary Alta $118,646, Quasar Petroleum Ltd Calgary Alta $62,673, Quest Drilling Fund No 1-A Ltd Partnership Brandon Man $77,070, Quest Driling Fund No 2-A Ltd Partnership Brandon Man $87,500, Quest Drilling Fund No 4 Partnership Melita Man $202,103, Ram Petroleums Ltd Toronto Ont $519,982, Ranchmen's Resources (1976) Ltd Calgary Alta $1,346,014, Redgas Ltd Redcliff Alta $391,089, Reigate Res (Canada) Ltd Calgary Alta $216,919, Remai Ellen Saskatoon Sask $56,843, Remai Frank Saskatoon Sask $96,310, Resman Holdings Ltd Calgary Alta $177,318, Resman Oil and Gas Ltd Calgary Alta $94,245, Richards W E Calgary Alta $24,474, Rife Resources Ltd Calgary Alta $227,420, Rio Alta Exploration Ltd Calgary Alta $52,665, Roxy Petroleum Ltd Calgary Alta $2,219,191, Ryerson Oil and Gas Ltd Calgary Alta $113,345, Sadelle Holdings Ltd Calgary Alta $57,831, Sasko Oil and Gas Ltd Calgary Alta $83,376, Saul Francis K Langton Ont $54,383, Sceptre Resources Ltd Calgary Alta $153,840, Scotia Energy Resources Ltd Halifax NS $60,229, Scurry Rainbow Oil Ltd Calgary Alta $33,694,457, Semlac Inc Montreal Que $54,547, Senlac Resources Inc Toronto Ont $164,971, Shell Canada Resources Ltd Calgary Alta $10,628,123, Shell Explorer Ltd Calgary Alta $495,918, Siebens William W Calgary Alta $114,245, Silver Bay Resources Ltd Calgary Alta $131,096, Sogepet Ltd Toronto Ont $194,816, Sorrel Resources Ltd Calgary Alta $10,920, Sulbath Exploration Ltd Calgary Alta $223,057, Sulpetro Ltd Calgary Alta $81,717, Summit Resources Ltd Calgary Alta $94,039, Suncor Inc Calgary Alta $427,665, Sunstar Resources Ltd Calgary Alta $123,237, Surf Exploration (1978) Ltd Regina Sask $58,575, Sutherland Maxwell S Grande Prairie Alta $90,275, T Bird Oil Ltd Estevan Sask $57,713, T Forbes Equipment Ltd Chesterville Ont $68,755, TCPL Resources Ltd Calgary Alta $3,169,278, Teck Corp Oil and Gas Division Calgary Alta $299,638, Teck Frontier Corporation Calgary Alta $1,888,445, Télé-Métropole Inc Quebec Que $780,150, Tesoro Petroleum Corporation San Antonio Texas USA $99,592, Texaco Canada Resources Ltd Calgary Alta $95,286, The Charter Partnership 1984-2 Montreal Que $1,708,687, The Padden Hughes Development Co Ltd Calgary Alta $53,187, The Thomas Jensen Energy Calgary Alta $3,292,370, Thomas Jenson Petroleums Ltd Calgary Alta $236,421, Thunderbird (1983) Exploration and Development Program Calgary Alta $69,358, Tiber Energy Corporation Calgary Alta $104,713, Tiger Ventures Ltd Calgary Alta $298,374, Tipperary Resources Ltd Toronto, Ont $76,163, Titus Oil and Gas Corporation Calgary Alta $140,593, Tiverton Petroleums Ltd Calgary Alta $72,654, Transworld Oil and Gas Ltd Calgary Alta $32,527, Tri-Link Resources Ltd Calgary Alta $244,758, Trillium Exploration Corp Toronto Ont $42,524,639, Tugboat 1983 Exploration and Development Program Calgary Alta $52,967, Twin Richfield Oils Ltd Calgary Alta $117,357, Twin Saskatchewan (1983) Development Fund Calgary Alta $175,239, Ulster Petroleums Ltd Calgary Alta $68,343, Ultrapete Resources Ltd Calgary Alta $97,046, Unicorp Resources Ltd Calgary Alta $261,821, Universal Explorations (83) Ltd Calgary Alta

ENERGY, MINES AND RESOURCES—*Continued*

$996,082, Vanguard Petroleums Ltd Calgary Alta $142,589, Vista International Petroleum Ltd Regina Sask $56,921, Voyager Petroleums Ltd Calgary Alta $531,992, Weir William Alexander Edmonton Alta $54,076, Wellore Explorations (1980) Ltd Calgary Alta $216,789, Westar Petroleum Ltd Calgary Alta $2,509,659, Westburne Petroleum and Minerals Ltd Calgary Alta $116,488, Westcoast Petroleum Ltd Calgary Alta $10,805,132, Western Decalta Pet (1977) Ltd Calgary Alta $503,098, Westmin Resources Ltd Calgary Alta $5,267,394, Wildmount Resources Ltd Calgary Alta $110,680, Woolley Resources Ltd Calgary Alta $50,089.

Petroleum Incentive Payments—PAYE $402,561,141—273193 Alberta Ltd Calgary Alta $48,784, 297995 Alberta Ltd Calgary Alta $71,776, 303872 Alberta Inc Calgary Alta $130,676, 60494 Manitoba Ltd Virden Man $39,941, AB Resources Joint Venture 6 Calgary Alta $144,831, AB Resources Joint Venture 7 Calgary Alta $92,881, AT and S Exploration Ltd Calgary Alta $8,251,480, Aberford Resources Ltd Calgary Alta $190,201, Abitibi Price Ltd Toronto Ont $112,429, Alberta Energy Co Ltd Edmonton Alta $9,431,118, Allheart Resources Inc Calgary Alta $2,890, American Eagle Petroleum Ltd Calgary Alta $221,778, Anschutz 1978 Lake Erie Gas Exploration Program Calgary Alta $344,000, Argyll Resources Ltd Calgary Alta $117,663, Argyll Royal Trust 1981 Exploration Program Calgary Alta $10,151, Atlantis Resources Ltd Calgary Alta $737,000, Audax Gas and Oil Ltd Calgary Alta $36,941, Aurelian Developers Ltd Port Chester NY USA $12,985, BP Canadian Holdings Ltd Toronto Ont $308,684, BP Resources Canada Ltd Calgary Alta $439,712, Bailey RB Calgary Alta $54,921, Beau Canada Exploration Ltd Calgary Alta $674,816, Bigstone Gas Producers Ltd Calgary Alta $28,968, Bow Valley Industries Ltd Calgary Alta $15,691,209, Bow Rio Resources Ltd Calgary Alta $59,286, Bralorne Resources Ltd Calgary Alta $60,929, British Columbia Resources Investment Corporation Vancouver BC $1,474,705, Brosco Fund Ltd Winnipeg Man $240,619, CMP Oil and Gas (1984) Ltd Partnership Montreal Que $732,591, Cabre Exploration Ltd Calgary Alta $52,809, Calais Resources Ltd Calgary Alta $2,955, Canada Northwest Energy Ltd Calgary Alta $124,272, Canadian Offshore Res Expl Ltd Toronto Ont $1,816,410, Canadian Pencrown Resources Ltd Montreal Que $293,283, Canadian Superior Frontier Resources Ltd Calgary Alta $278,340, Canadian Superior Oil Ltd Calgary Alta $236,053, Canterra Energy Ltd Calgary Alta $2,121,685, Castillo Equities Ltd Calgary Alta $35,568, Chauvco Resources Ltd Calgary Alta $4,872, Cherokee Resources Ltd Calgary Alta $58,681, Chevron Canada Ltd Calgary Alta $1,187,947, Chevron Canada Resources Ltd Calgary Alta $4,788,918, Chouinard C Dewinton Alta $24,522, Clan Resources Ltd Estevan Sask $42,881, Coho Resources Ltd Calgary Alta $214,209, Colenco Petroleum Ltd Calgary Alta $58,681, Columbia Gas Development of Canada Ltd Calgary Alta $626,337, Comaplex Resources International Ltd Calgary Alta $32,700, Consolidated Bathurst Inc Montreal Que $680,448, Consolidated West Petroleum Ltd Calgary Alta $18,429, Consumers' Cooperative Refineries Ltd Saskatoon Sask $34,632, Contact Ventures Ltd Winnipeg Man $14,483, Conventures Limited Calgary Alta $85,350, Corkan Engineering of Canada Ltd Hamilton Ont $736,748, Coseka Resources Ltd Calgary Alta $189,483, Cromwell Resources Inc Edmonton Alta $131,458, Denison Mines Ltd Calgary Alta $133,212, Dex Resources Ltd Calgary Alta $55,355, Dome Canada Ltd Calgary Alta $20,168,735, Dome Petroleum Ltd Calgary Alta $154,056, Dot Energy Ltd Calgary Alta $15,285, Drummond Oil and Gas Ltd Calgary Alta $10,581, Dynamar Energy Ltd Calgary Alta $49,768, East Coast Energy Limited Halifax NS $121,072, Eastland Oil and Gas Ltd Calgary Alta $1,928,000, Embassy Resources Ltd Calgary Alta $23,061, Erskine Resources Ltd Calgary Alta $59,650, Esso Resources Canada Limited Calgary Alta $2,078,167, Exco Energy Ltd Calgary Alta $16,368,231, Forward (1984-2) Drilling Program Calgary Alta $4,160,000, Fossil 82-I Program Calgary Alta $71,266, Fossil Resources 83-A Energy Program Calgary Alta $71,727, Fossil Resources 84-A Energy Program Calgary Alta $84,520, Francisco Petroleum Enterprises Inc Chatham Ont $57,982, Frobisher Developments Ltd Edmonton Alta $234,939, Gallagher JP Calgary Alta $103,817, Geo-Ven Ltd Partnership Calgary Alta $47,160, Geocrude Energy Inc Calgary Alta $106,063, Giant Reef Petroleum Ltd Calgary Alta $65,355, Gladstone Petroleum Ltd Calgary Alta $23,509, Grace Resources Ltd Saskatoon Sask $37,554, Great Northern Energy Corp Ltd Calgary Alta $16,006, Hawkridge Resources Inc Edmonton Alta $265,621, Hi Cam (1983) Ltd Partnership Toronto Ont $78,478, Home Oil Company Ltd Calgary Alta $29,890,640, Hudmac Partnership No 1 Ltd Calgary Alta $81,035, Husky Oil Operations Ltd Calgary Alta $24,533,985, ICG Frontier Exploration Ltd Calgary Alta $135,640, ICG Resources Ltd Calgary Alta $672,782, Interlake Development Corp Calgary Alta $126,901, Inverness Petroleum Ltd Calgary Alta $53,592, JC International Petroleum Ltd Calgary Alta $320,591, JR&S Holdings Ltd Calgary Alta $53,818, Jarrod Oils Ltd Hazlet Sask $93,087, Joffre Oils Ltd Calgary Alta $215,153, Joss Exploration Program (1984) Calgary Alta $89,046, Kardon Oils Ltd Hazlet Sask $7,581, Karon Resources Ltd Calgary Alta $6,855, Kennibar Resources Ltd Calgary Alta $121,808, Knowlton Realty Ltd Calgary Alta $4,729, Labrador Mining and Exploration Co Ltd Calgary Alta $8,301,456, Lacana Petroleum Ltd Calgary Alta $11,621, Lochiel Exploration Ltd Calgary Alta $2,699,242, MLC Oil and Gas Ltd Calgary Alta $422,574, MacDonald Realty Ltd Calgary Alta $5,525, MacKenzie Delta Energy Ltd Calgary Alta $115,021, Macon Oil and Gas Ltd Calgary Alta $146,390, Margay Exploration Ltd Calgary Alta $22,831, McLimited Partnership No 4 Saskatoon Sask $55,276, Merland Explorations Ltd Calgary Alta $171,962, Midale Petroleums Ltd Midale Sask $46,621, Midland Transport Ltd Saint John NB $163,975, Mobil Oil Canada Ltd Calgary Alta $37,722,028, Mon-Oil Ltd Calgary Alta $3,680,000, Mont Resources Ltd Calgary Alta $10,696, Moosomin-Assiniboia Exploration Ltd Calgary Alta $394,771, Morrisson Petroleums Ltd Calgary Alta $61,747, Mount Royal Petroleums Ltd Calgary Alta $175,006, Nespema Resources Ltd Calgary Alta $2,694,842, New Campbell Island Mines Ltd Calgary Alta $92,518, Noranda Mines Ltd Calgary Alta $169,931, Norcen Energy Resources Ltd Calgary Alta $5,649,506, Norcen International Ltd Calgary Alta $1,413,028, North Canadian Oils Ltd Calgary Alta $1,286,657, Northcor Energy Ltd Calgary Alta $1,849,663, Northern Developments Company Ltd Calgary Alta $257,485, Ocelot 84-VII Development Program Calgary Alta $52,494, Ocelot 84-VIII Development Program Calgary Alta $74,643, Nova Scotia Res (Ventures) Ltd Halifax NS $4,565,360, Numac Oil and Gas Ltd Edmonton Alta $26,607, Oakwood Petroleums Ltd Calgary Alta $2,640,312, Ocelot Industries Ltd Calgary Alta $1,286,176, Omega Hydrocarbons Ltd Calgary Alta $970,744, Onexco Oil and Gas Ltd Toronto Ont $294,815, Operating Tech Process Mgmt Ltd Calgary Alta $85,067, PanCan Resources Calgary Alta $14,158, Panarctic Oils Ltd Calgary Alta $2,833,875, Paramount Resources Ltd Calgary Alta $55,986, Parex (A General Part) Calgary Alta $4,811,650, Pembina Exploration Co Ltd Calgary Alta $397,461, Pembina Resources Ltd Calgary Alta $102,000, Petro-Canada Inc Calgary Alta $109,908,095, Petro-Canada Petroleum Inc Calgary Alta $1,419,140, Petro-Canada Ventures Calgary Alta $1,664,518, Phibro Salomon Inc New York NY USA $180,714, Phoenix Resources Co Oklahoma City Ok USA $701,184, Pipestone Petroleums Inc Vancouver BC $53,310, Pirate Drilling Ltd Kendersky Sask $59,830, Poco Petroleums Ltd Calgary Alta $211,881, Prairie Oil Royalties Co Ltd Calgary Alta $130,172, Precambrian Shield Resources Ltd Calgary Alta $580,997, Ranchmen's Resources (1976) Ltd Calgary Alta $3,851, Randall L Moffat Holdings Ltd Winnipeg Man $50,137, Redgas Ltd Redcliff Alta $308,654, Resman Holdings Ltd Calgary Alta $357,874, Resman Oil and Gas Ltd Calgary Alta $137,256, Richards W E Calgary Alta $26,493, Rio Alto

ENERGY, MINES AND RESOURCES—*Continued*

Exploration Ltd Calgary Alta $53,260, Roxy Petroleum Ltd Calgary Alta $121,988, Sadelle Holdings Ltd Calgary Alta $54,170, Saskatchewan 83-I Exploration Calgary Alta $735,408, Saskatchewan 83-II Exploration Calgary Alta $752,122, Saskatchewan 83-III Exploration Calgary Alta $469,513, Sasko Oil and Gas Ltd Calgary Alta $15,692, Saul Francis K Langton Ont $36,818, Sceptre Resources Ltd Calgary Alta $192,754, Scotia Energy Resources Ltd Halifax NS $62,341, Scurry Rainbow Oil Ltd Calgary Alta $5,675,377, Sefel J Calgary Alta $835,565, Siebens William W Calgary Alta $401,095, Sorrel (1984) Ltd Partnership Calgary Alta $149,598, Sorrel Resources Ltd Calgary Alta $66,304, Summit Resources Ltd Calgary Alta $42,595, Suncor Inc Calgary Alta $117,327, T&M Exploration Program Calgary Alta $51,745, T Bird Oil Ltd Estevan Sask $11,167, TCPL Resources Ltd Calgary Alta $556,727, Tangram (1984) Exploration Program Calgary Alta $51,745, Teck Corp Oil and Gas Division Calgary Alta $131,466, Teck Frontier Corporation Calgary Alta $130,009, Tesoro Petroleum Corporation San Antonio Texas USA $72,534, The Canadian Games Network Toronto Ont $65,955, The Charter Partnership (1984-2) Montreal Que $31,664, The Consumers' Gas Co Ltd Scarborough Ont $2,412,396, Thompson Jensen Energy Calgary Alta $2,769,501, Tiger Ventures Ltd Calgary Alta $238,910, Tipperary Resources Ltd Toronto Ont $15,124, Transworld Oil and Gas Ltd Calgary Alta $137,079, Tri-Link Resources Ltd Calgary Alta $291,800, Trillium Exploration Corp Toronto Ont $10,161,739, Ulster Petroleum Ltd Calgary Alta $137,183, Unicorp Resources Ltd Calgary Alta $61,040, Union Oil Co of Canada Ltd Calgary Alta $74,449, United Canso Oil and Gas Calgary Alta $104,699, Universal Exploration (83) Ltd Calgary Alta $293,307, Vanguard Petroleums Ltd Calgary Alta $15,368, Voyager Petroleums Ltd Calgary Alta $604,620, Wellore Explorations (1980) Ltd Calgary Alta $358,085, Wells Gray Camp Ltd Calgary Alta $203,525, Wesco Oils Ltd Calgary Alta $93,949, Westar Petroleum Ltd Calgary Alta $265,316, Westburne Drilling (Canada) Ltd Calgary Alta $74,863, Westburne Petroleums and Minerals Ltd Calgary Alta $295,658, Westcoast Petroleum Ltd Calgary Alta $12,092,818, Western Decalta Petroleum (1977) Ltd Calgary Alta $270,543, Westmead Limited Winnipeg Man $130,805, Westmin Resources Ltd Calgary Alta $788,361, Wordsworth Resources Ltd Calgary Alta $53,818.

Contribution to IEA and Agents $175,333—Association of Energy Users and Suppliers Oslo Norway $55,721.

In support of defraying infrastructural costs directly or indirectly related to the exploration for or development, production or transportation of oil or gas in the offshore area $20,000

In support of Industry Energy Research and Development Program $6,302,552—578144 Ontario Inc Toronto Ont $53,075, Algoma Steel Corporation Ltd Sault Ste Marie Ont $80,000, CIP Research Ltd Hawksbury Ont $202,588, Canada Cement Lafarge Ltd Montreal Que $65,284, Canadian General Electric Peterborough Ont $499,627, Clearwater Lobsters Inc Bedford NS $742,503, Dominion Textile Inc Montreal Que $71,115, Domtar Inc Mississauga Ont $316,133, Dilor Industries Squamish BC $65,625, Les Industries Erco Ltée Varennes Que $136,309, GSW Inc Mississauga Ont $114,607, Guertin Bros Coatings and Sealands Ltd Winnipeg Man $174,723, Inco Ltd Toronto Ont $67,780, Lomex Inc Montreal Que $131,482, Metals and Alloys Co Ltd Toronto Ont $230,353, Montreal Engineering Co Ltd Montreal Que $2,170,740, Porritts and Spencer Canada Hamilton Ont $56,879, Pulp and Paper Research Institute of Canada Pointe Claire Que $373,592, Stake Technology Ltd Oakville Ont $131,950, Stackpole Ltd Toronto Ont $309,721.

In support of PEI Underwater Cable $20,000,000—Government of PEI Charlottetown PEI $20,000,000.

In support of biomass combustion systems in PEI $105,139—PEI Energy Corporation Charlottetown PEI $88,643.

Nuclear Project Manager Canada Inc $6,000

In support of cities on energy $10,000

In support of natural gas liquids $150,000—SOQUIP Sainte Foy Que $150,000.

In support of organizations associated with the research, development, management and promotion of energy related issues $200,000—Canadian Solar Industries Association Inc Ottawa Ont $50,000, The Institute of Man and Resources Charlottetown PEI $75,000, International Solar Energy Congress Inc Montreal Que $50,000.

ENERGY PROGRAM—ENVIRONMENTAL STUDIES REVOLVING FUND $1,860,834

Contributions for payment of studies $1,860,834

MINERALS AND EARTH SCIENCES PROGRAM $8,214,534

Queen's University for the Centre for Resource Studies $187,000

Canadian National Committee of the World Mining Congress $2,000

Canadian Advisory Committee on Rock Mechanics $3,000

Canadian Mineral Processors $1,000

Grants to assist in defraying the costs of scientific conferences in the geological sciences $20,000

Canadian Geoscience Council $17,000

Canadian Committee of the International Geological Correlation Program $17,500

Canadian Society for Remote Sensing $10,000

Canadian Institute of Surveying $30,000

Canadian Institute of Surveying FIG $76,000

In aid of earth sciences, energy and minerals research $1,398,000—Carleton University Ottawa Ont $63,500, Ecole Polytechnique Montreal Que $67,400, McGill University Montreal Que $78,500, McMaster University Hamilton Ont $98,050, Memorial University St John's Nfld $70,200, Queen's University Kingston Ont $98,900, University of Alberta Edmonton Alta $108,000, University of British Columbia Vancouver BC $51,200, University of Calgary Calgary Alta $57,050, University of Saskatchewan Saskatoon Sask $66,740, University of Toronto Toronto Ont $127,100, University of Waterloo Waterloo Ont $72,600.

United Kingdom Atomic Energy Authority $61,783

Canadian Institute of Mining and Metallurgy $22,500

Canadian Institute for Radiation Safety $50,000

Ontario Ministry of Labour $19,119

Asbestos Institute $1,200,100

Newfoundland Exchequer $493,082

Alberta Oil Sands Technology and Research Authority $183,949

Sudbury Timmins Algoma Minerals Program $62,924—Laurentian University Sudbury Ont $62,924.

National Science Foundation $130,000

International Seismological Centre $20,870

European Space Agency $4,100,000

Membership, Pan-American Institute of Geography and History $44,907

Canadian Geological Association $15,000

ENERGY, MINES AND RESOURCES—*Concluded*

International Union of Geological Sciences $19,800

Trent University $1,000

Queen's University Cartographic Marketing Symposium $4,000

Royal Society of Canada for International Symposium on snow and ice chemistry $15,000

Canadian Society of Petroleum Geology $2,000

University of Saskatchewan $7,000

Atomic Energy Control Board $443,630

Grants to selected national and international non-profit organizations which are furthering the development of nuclear safety standards $7,500

Grant to the Canadian Institute for Radiation Safety $50,000—Canadian Institute for Radiation Safety Elliot Lake Ont $50,000.

Contribution to the inquiry of the (Ontario) Committee on Ground Control and Emergency Preparedness $19,119

Contributions in the form of post-graduate scholarships to assist in recruiting persons for scientific posts $4,000

Contributions to the International Atomic Energy Agency; to be used to maintain the Cost-Free Manpower Assistance Program and to procure the related goods and services for the Canadian Support Program for the International Atomic Energy Agency safeguards $363,011—International Atomic Energy Agency Vienna Austria $363,011.

ENVIRONMENT $72,371,519

Department $72,371,519

ADMINISTRATION PROGRAM $92,012(1)

Grant to Canadian Association of Geographers $6,500

Contribution to the Canadian Council of Resource and Environment Ministers $84,008

Contributions under the New Employment Expansion and Development (NEED) Program $1,504

ENVIRONMENTAL SERVICES PROGRAM $71,653,181(1)

Meteorological Research $473,790

Canadian Meteorological and Oceanographic Society $16,000

Grant to the Economic Commission for Europe's Co-operative Program for the Monitoring and Evaluation of the Long Range Transport of Pollutants $10,451

Grant to Canadian Nature Federation $10,000

Grant to Canadian Wildlife Federation $10,000

Grant to Creston Valley Wildlife Management Vancouver BC $75,000

Grant in Aid of Water Resources Research $250,000

Grant to the Canadian Committee of the International Association on Water Pollution Research $2,000

Grant to the Fur Institute of Canada $20,000

Grant to Nature Conservancy of Canada $10,000

Grant to Wildlife Habitat Canada Foundation Ottawa, Ont $2,000,000

Grant to the Canadian Forestry Association $50,000

Grant to the Commonwealth Forestry Institute $10,500

Grant to the Festival of Forestry $5,000

Grant to the Canadian Scholarship Program $189,414

Grants to universities for specific forestry research projects $1,789,000—Universities of: Alberta Edmonton Alta $293,200, British Columbia Vancouver BC $323,000, Lakehead Thunder Bay Ont $293,200, Laval Quebec Que $293,200, New Brunswick Fredericton NB $293,200, Toronto Toronto Ont $293,200.

Grant to University of Saskatchewan Saskatoon Sask $5,000

Contribution to the Organization for Economic Co-operation and Development Paris France $39,909

Contribution to the Canadian Centre for Toxicology Guelph Ont $23,278

Membership Fee—World Meteorological Organization $622,000

Contributions to Canadian Universities in support of Long Range Transport of Air Pollutants $17,000

Meteorological Scholarships $66,000

Contribution to the Province of Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality $1,169,000

Contribution to the Interjurisdictional Caribou Management Board $15,000

Contribution to the Provinces for the Sewage Treatment Facilities Construction Program Province of Ontario Toronto Ont $9,989,899

Contribution to the Province of Manitoba for Mercury Studies in the Churchill Nelson Diversion System $85,000

Contribution to the Province of British Columbia—Fraser River Flood Control $3,150,000

Contributions to the Provinces for flood damage reduction studies and flood risk mapping $1,310,224—Provinces of: New Brunswick Fredericton NB $112,300, Newfoundland St John's Nfld $151,700, Nova Scotia Halifax NS $28,700, Ontario Toronto Ont $426,910, Quebec Quebec Que $453,343, Manitoba Winnipeg Man $137,271.

Contribution to the Province of Quebec for Water Quality and Monitoring Agreement $189,477

Contribution to the Province of Saskatchewan—Qu'Appelle Valley $148,675

Contribution to the Province of Quebec—Hydrometric Agreement $642,300

Contribution—Channel Port-aux-Basques Nfld $180,000

Contribution to the Provinces for Waterfowl Crop Depredation $660,028—Provinces of: Alberta Edmonton Alta $256,378, Manitoba Winnipeg Man $125,134, Saskatchewan Regina Sask $278,516.

Contribution to the Fur Institute of Canada $395,000

Contribution to the Province of Saskatchewan—Granular Activated Carbon Water Treatment System $1,991,719

Contribution to the United Nations for the Convention in Trade of Rare and Endangered Species $28,000

Contribution to the Province of Manitoba for Red River Ring Dyking $302,523

Contributions under the New Employment Expansion and Development (NEED) Program $298,671

Contribution to the 5 Year Co-operative Association $10,000

ENVIRONMENT—*Continued*

Contribution to the Province of Quebec—Flood Control Measures $1,250,979

Contributions to the Province of Ontario under the Canada/Ontario Agreement respecting special recovery capital projects for Timmins and the regional municipalities of Sudbury and Niagara $7,800,000

Contribution to the Province of Québec—James Bay Agreement $100,000

Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreement and Subsidiary Agreements for the purpose of economic and socio-economic adjustment $6,346,742—Acadia Forest Products Ltd Nelson Miramichi NB $73,023, Athol Cooperative Ltd Nappan Cumberland NS $81,689, Baddeck Valley Wood Producers Cooperative Ltd Baddeck NS $80,353, Boise Cascade Canada Ltd Newcastle NB $41,693, Conform Ltd Middle Musquodooboit NS $181,425, Consolidated Bathurst Bathurst NB $200,528, Federation of Woodlot Owners Fredericton NB $325,000, Fraser Inc Edmundston NB $104,503, JD Irving Saint John NB $586,545, Juniper Lumber Co Ltd Juniper NB $109,555, La Forêt Acadienne Ltée Church Point NS $71,673, NBIP Ltd Dalhousie NB $252,000, North Mountain Woodlands Ltd Middleton NS $55,551, North Nova Forest Owners Ltd Pugwash NS $66,318, Northwood Pulp & Timber Ltd Chatham NB $46,965, Nova Scotia Forest Industries Port Hawkesbury NS $77,842, Office de planification et de développement du Québec Gouvernement du Québec Que $91,834, Plan de développement économique Canada/Gaspésie et Bas St-Laurent Que $559,750, Province of Ontario Toronto Ont $911,098, Province of PEI Charlottetown PEI $680,728, Sissiboo Forest Management Ltd Digby NS $109,254, West Pictou Forest Owners Ltd Lyons Brook NS $84,206, Williams G Pictou NS $32,685, Valley Forest Products Nackawic NB $220,866.

Contribution for the Maritime Forest Ranger School $40,601

Contribution to the Forest Engineering Research Institute of Canada $679,252

Contribution under Environment 2000 Program $29,175,749—4-H Foundation of Alberta Edmonton Alta $55,026, A Bashir and Associates Ltd Elliot Lake Ont $113,995, Action travail Cloridorme Cloridorme Que $62,000, Algoma Central Railway Sault Ste Marie Ont $126,737, Algonquin Golden Lake Indian Golden Lake Ont $90,635, Aménagement forestier et agricole des sommets Inc St Malo Que $108,000, Aménagement forestier Wolfe Inc Ham-Nord Que $54,000, Assoc coopérative forestière de Colombier Colombier Que $57,000, Assoc Nationale de l'industrie du bois de sciage Inc Rivière du Loup Que $100,000, Assoc des Techniciens forestiers du Québec Loretteville Que $50,000, DR Baird Inc The Pas Man $62,689, Bande Abitibiwinni Amos Que $58,500, B Bresnahan Grande Prairie Alta $187,306, B Byford Ottawa Ont $99,149, Canadian Forestry Assoc Woss BC $84,148, Canadœuvre Laval Que $80,862, Canards Illimités Québec Que $168,404, Castlegar and Area United Society for Employment Castlegar BC $71,703, Centre de Conservation de la nature Mont Saint Hilaire Que $56,896, Centre écologique de Port-au-Saumon Rigaud Que $58,539, Cercle Joseph-Octave Dion Chambly Que $52,467, Chambre de commerce et de développement de Saint Paul Saint Paul de Montmagny Que $136,000, Chippewa of the Thames Muncy Ont $91,126, Chippewas of Rama Band Rama Ont $63,405, Club des ornithologues Jonquière Que $67,692, Club sportif Mont Artique Inc L'Alverne Que $57,000, Coast Thinning Co Ltd Sook BC $56,794, Comité d'assainissement du bassin Sherbrooke Que $51,763, Comité des loisirs St Georges de Champlain Que $65,148, Coopérative de gestion forestière des Appalaches St Appoline Que $135,000, Coopérative forestière de Charlevoix La Malbaie Que $69,000, Coopérative forestière de la Haute Côte Nord Grandes Bergeronnes Que $135,000, Coopérative forestière des Hautes Laurentides Mont Laurier Que $93,000, Corporation Domaine Dumontier Ancienne-Lorette Que $76,071, Corporation of the City of Brantford Brantford Ont $63,151, Corporation of the County of Lanark Perth Ont $68,507, Corporation of the District of North Cowichan Duncan BC $173,799, Corporation of the Town of Cochrane Cochrane Ont $63,885, Corporation of the United Counties of Leeds and Grenville Brockville Ont $136,305, Corporation of the Village of Bancroft Bancroft Ont $57,201, Cougar Creek Logging Campbell River BC $100,596, Council For Yukon Indians Whitehorse YT $52,706, County of Simcoe Midhurst Ont $147,995, Cowichan Band Council Duncan BC $58,898, Credit Valley Conservation Meadowvale Ont $69,327, Cree Regional Authority Val d'Or Que $157,500, Crow Valley Conservation Marmara Ont $181,559, Cumberland House Fisherman's Cooperative Cumberland House Sask $64,668, J Cyr Edmonton Alta $156,883, L Dane Souris Man $85,542, Denis Falling and Bucking Kitimat BC $73,939, V Desment Selkirk Man $69,272, Domtar Inc Ste Foy Que $54,000, Dubreuil Brothers Ltd Dubreuilville Ont $54,645, Elwood Enterprises Ltd Terrace BC $105,250, Evans Products Ltd Savona BC $65,126, Evergreen Enterprises 1984 Chalk River Ont $98,105, Federation of Mountain Clubs of BC North Vancouver BC $60,039, Federation of Ontario Naturalists Don Mills Ont $70,220, Foothills Timber Ltd Atikokan Ont $66,162, Garver Enterprises Kemptville Ont $94,715, Gercotech 84 Inc Québec Que $132,467, Gordon Skrove Construction Ltd Winfield BC $94,946, Gould's Nursery and Landscaping Kenora Ont $50,224, Grand River Conservation Authority Cambridge Ont $162,488, Great Lakes Institute Windsor Ont $59,970, W J Green Forestry Service Ltd Victoria BC $123,158, Groupement Agro-forestier Lotbinière Mégantic Inc Ste-Agathe Que $52,000, Groupement Forestier et Agricole de Beauce Sud Inc Ste Marie de Beauce Que $89,853, Groupement Forestier et Agricole St Francois Inc Windsor Que $50,000, Groupement Forestier et Agricole Taché Inc St Cyprien Que $60,000, Groupement Forestier et Agricole de la Vallée de la Chaudière Inc St Alfred Que $58,000, Gullwing Forestry Ltd Dryden Ont $94,095, J Guy Savage Sturgeon Falls Ont $138,329, Hamilton Region Conservation Ancaster Ont $98,745, IWA Local 1-71 Terrace BC $98,854, Junior Forest Wardens No 127 Powell River BC $58,697, Kakabeka Consulting Services Kakabeka Falls Ont $50,840, Lakeland Mills Ltd Prince George BC $67,200, A Mageer Hudson Bay Sask $50,364, R Marselais Crabtree Que $63,510, MATCAM Forestry Consultants Sault Ste Marie Ont $75,522, Mattawa and Area Municipal Association Mattawa Ont $108,602, L D McCoshan Prince Albert Sask $77,797, Metropolitan Toronto and Region Conservation Toronto Ont $65,608, Mistassini Band Council Baie du Poste Que $55,000, North Hastings High School Bancroft Ont $179,701, North Island Secondary School Campbell River BC $135,255, Northwest Enhancement Society New Westminster BC $86,908, Nova Scotia Landowners and Forest Fibre Products Associates Port Hawkesbury NS $153,993, Onobee Region Conservation Peterborough Ont $56,826, Ontario Forestry Assoc Willowdale Ont $143,721, Opération nettoyage de l'environnement territorial Montreal Que $97,509, Ottawa Valley Forestry Capital Promotion Society Pembrooke Ont $69,096, Pangnirtung Hunters and Trappers Assoc Pangnirtung NWT $79,031, Penfor Consulting Sechelt BC $99,582, Plenty Canada Lanark Ont $66,842, CL Polk Forestry Consulting Ltd Renfrew Ont $94,129, A Pollack Edmonton Alta $123,853, Powell River Italian Community Club Powell River BC $56,377, Powell River Regional District Economic Development Commission Powell River BC $55,819, Provinces of: Newfoundland St John's Nfld $427,577, New Brunswick Fredericton NB $317,109, Nova Scotia Halifax NS $697,532, Prince Edward Island Charlottetown PEI $575,610, Raisin Region Conservation Martintown Ont $175,133, RC School Board for St John's St John's Nfld $57,420, Récupération Bois-

ENVIRONMENT —*Concluded*

Francs Arthabasca Que $57,689, Regional Municipality of Sudbury Sudbury Ont $54,167, Rex Forest Systems Revelstoke BC $52,878, Roddickton Economic Development Association Roddickton Nfld $61,935, Rural Municipality of Ethelbert Ethelbert Man $53,334, Sir Sanford Fleming College Lindsay Ont $59,979, JW Slashing Whitehorse YT $61,230, Société d'Exploitation de Sacré Cœur Inc Sacré Cœur Que $136,000, Société d'Exploitation des ressources des Basques Inc St-Mathieu Que $98,000, Société d'Exploitation Sylvicole du Témiscaming Ltée Moffet Que $62,000, Société d'Exploitation des ressources de la Vallée Inc Lac-au-Saumon Que $185,000, Société d'Exploitation Sylvicole de Rousseau Inc Beaucanton Que $62,000, Société d'histoire et d'archéologie de Coteau-du-Lac Coteau-du-Lac Que $55,896, Société Forestière de Témiscaming Témiscaming Que $51,000, Société Sylvicole d'Arthabaska-Drummond Inc Victoriaville Que $135,000 Société Sylvicole de l'Outaouais Inc Masson Que $55,000, South Okanagan Silviculture Cooperative Keremeos BC $67,960, Spallemcheen Peoples Council Enderby Ont $70,042, St Clair Region Conservation Authority Strathroy Ont $66,410, Syndicat des producteurs de bois de la Beauce St-Georges est Que $54,000, Syndicat des Producteurs de bois du Comité de Labelle St-Eustache Que $138,000, Syndicat des producteurs de bois de L'Estrie Rock Forest Que $71,000, Syndicat de l'UPA de la Côte Nord Sacré-Cœur Que $50,000, The City of Chatham Chatham Ont $52,902, Timbertown Inc Renfrew Ont $155,138, Town of Faro Faro YT $57,899, Trihano Rouyn Que $70,000, University of Toronto Toronto Ont $183,836, Waterhen Community Council Waterhen Ont $67,681, Westar Timber Ltd Terrace BC $124,223, Whitefish Lake Bank Naughton Ont $77,763, Whuneez Development Society Vanderhoof BC $53,949, Wikwemikong Development Commission Manitowaning Ont $168,468, Winston McEwen Power Line Construction Ltd Kemptville Ont $111,868, Woodlot Management Ltd Nanaimo BC $72,702.

PARKS CANADA PROGRAM $626,326

Grant to the National and Provincial Parks Association of Canada $15,000

Grant in aid of the development of International Peace Garden in Manitoba $30,000

Contribution to the Federal-Provincial Parks Conference towards the cost of a co-ordinating office for the activities of the conference $12,899

International Union for Conservation of Nature and Natural Resources $90,000

Contribution to the National and Provincial Parks Association of Canada towards the cost of a National Parks Poster $2,000

Contribution to the Jasper Townsite Committee $13,070

Contribution to the Interagency Forest Fire Centre $22,328

Canadian contribution to World Heritage Fund $67,064

Contributions to co-operating associations of Parks Canada activities $250,000

Contribution to the International Centre for the Study of the Preservation and Restoration of Cultural Property $69,160

Contribution for the requisition and restoration of the Trestler House $14,805

Contribution to the International Council on Monuments and Sites $40,000

EXTERNAL AFFAIRS $1,507,602,107

Department $167,782,057

CANADIAN INTERESTS ABROAD PROGRAM $150,103,507

Agency for Cultural and Technical Co-operation in Francophone Countries $3,768,197

Asia-Pacific Foundation of Canada $500,000

Atlantic Association of Young Political Leaders $1,000

Atlantic Council of Canada $57,500

Canada-FRG Businessmen and Bankers Conference $19,466

Canadian Centre for Arms Control and Disarmament $100,000

Canadian Chamber of Commerce for the Canadian Pacific Cooperation Committee $9,000

Canadian Council on International Law $8,000

Canadian Export Association for support of the Canadian Organization for the Simplification of Trade Procedures $12,760

Canadian-German Society of Hanover $34,667

Canadian Group of the Trilateral Commission $20,000

Canadian Institute for International Peace and Security $1,500,000

Canadian Institute of International Affairs $50,000

Canadian Representative on the United Nations Human Rights Committee $2,200

Centre for Foreign Policy Studies—Dalhousie University $12,000

Centre for International Business Research $150,000

Centre for Legislative Exchange $89,300

Centre québécois de relations internationales de l'Université Laval $35,000

Club des relations internationales $3,000

Comité Jacques Cartier Saint-Malo '84 $75,000

Commonwealth Air Transport Council $43,761

Commonwealth Foundation $645,904

Commonwealth Secretariat—Uganda $84,725

Commonwealth Science Council $97,523

Commonwealth Secretariat $1,548,656

Commonwealth Youth Program $660,079

Conference on Disarmament in Europe $217,109

Conference on Security and Co-operation in Europe $192,036

Conference on the Mutual Reduction of Forces and Armaments and Associated Measures in Central Europe $88,663

Conseil africain et malgache de l'enseignement supérieur $20,000

Contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales $33,197,943—Abax Energy Services Ltd Calgary Alta $151,625, Acres International Ltd Toronto Ont $92,063, Babcox & Wilcox Cda Ltd Cambridge Ont $209,468, Bendix Auelex Inc Montreal Que $56,032, Bic Inc Downsview Ont $97,135, Bishop Wood Products Inc Pointe-Claire Que $127,005, Bombardier Inc Montreal Que $285,331, CAE Electronics Ltd St Laurent Que $623,096, Canac Consultants Ltd Montreal Que $176,986,

EXTERNAL AFFAIRS—*Continued*

Canadian Fracmaster Ltd Calgary Alta $70,684, Canadian General Electric Co Ltd Rexdale Ont $114,311, Canadian International Construction Group Ottawa Ont $268,915, Canadian Pacific Consulting Services Ltd Montreal Que $56,650, Cegir (Leanada) Inc Montreal Que $216,298, Champion Road Machinery Ltd Goderich Ont $124,717, Cominco Engineering Services Ltd Trail BC $62,943, Connors Bros Ltd Black's Harbour NB $352,416, Dupont Canada Inc Mississauga Ont $96,928, Ducras Meilleur Roy & Associates Ltd Toronto Ont $155,074, Fisheries Products Ltd St John's Nfld $1,278,942, Flexi-Coil Ltd Saskatoon Sask $146,763, Freshwater Fish Marketing Corp Winnipeg Man $81,100, G and B Automated Equipment Ltd Downsview Ont $150,025, General Motors of Canada London Ont $187,854, Global Thermoelectric Power Systems Ltd Bassano Alta $56,853, H A Simons International Ltd Vancouver BC $424,016, HB Willis (1974) Inc Charlottetown PEI $56,665, Intatlite Inc Montreal Que $54,329, Intelcan Technasystems Inc Ottawa Ont $136,698, Karak Systems Toronto Ont $55,513, Keeprite Inc Brantford Ont $406,982, Kenhar Products Inc Guelph Ont $54,782, Klockner Stadler Hurter Ltd Montreal Que $64,186, Labatt Brewing Company Ltd Toronto Ont $182,500, Lavalin International Inc Montreal Que $578,866, Leigh Navigation Systems Ltd Pointe-Claire Que $84,728, Leon's Manufacturing Company Ltd Yorkton Sask $118,508, Libman and Company Ltd Downsview Ont $157,587, Lister Bolt and Chain Ltd Richmond BC $169,326, Litton Systems Canada Ltd Rexdale Ont $110,881, Loram International Ltd Calgary Alta $251,743, Metro Canada International Ltd Vancouver BC $266,057, Monaco Group Inc Toronto Ont $130,595, Mustang Metal Products Ltd Surrey BC $50,076, National Sea Products Ltd Halifax NS $151,261, Niagara Lockport Industries Trois Rivieres Que $86,343, Northern Technologies Markham Ont $110,485, Northern Telecom International Ltd Mississauga Ont $55,843, Norwest Resource Consultants Ltd Calgary Alta $76,465, Novacorp International Consulting Ltd Calgary Alta $232,618, Pendrith Mississauga Ont $93,499, Petro-Sun International Inc Calgary Alta $87,143, Photoquip Systems Ltd Toronto Ont $50,568, Planon Systems Inc Mississauga Ont $87,817, Quadro Engineering Inc Waterloo Ont $58,308, Reid Grouther Int'l Ltd Ottawa Ont $443,175, Rock-O-Matic Industries Vonda Sask $57,544, Selkirk Communication Ltd Scarborough Ont $144,626, Shermag Inc Sherbrooke Que $131,971, Site Oil Tools Ltd Calgary Alta $51,918, Sogex International Inc Montreal Que $101,142, Spieth Anderson Ltd Orillia Ont $226,436, Spring Instant Structures Ltd Calgary Alta $78,589, Sternson Ltd Brantford Ont $53,833, Sunkiss Thermoreactors Ltd St Laurent Que $208,925, Surveyer Nenninger & Chenevert Montreal Que $328,911, Teledyne Canada Mining Products Thornbury Ont $50,347, Textile Management Services Inc Montreal Que $58,402, The De Havilland Aircraft of Canada Ltd Downsview Ont $164,382, Vertec Industries Ltd Vermilion Alta $117,018, Wagner Engineering Ltd Vancouver BC $105,416, Watrous Sales Ltd Scarborough Ont $86,687, Westech Industries Ltd Mississauga Ont $52,186, Western Star Trucks Inc Mississauga Ont $200,019, Wright Engineers Ltd Vancouver BC $130,925.

Contributions to persons, groups of persons, institutes and other organizations whose purpose is to assist and further business and industry development $282,621—International Coffee Organization London England $88,826.

Customs Co-operation Council $316,341

Defence support assistance to Non-Nato countries $573,359 — Government of Canada Department of National Defence Ottawa Ont $333,888.

Faculty of Law of Laval University $13,500

Financial assistance in the field of disarmament and arms control $571,000—Women's International Peace Conference Halifax NS $100,000.

Food and Agriculture Organization $9,718,553

Foreign Service Community Association $10,500

General Agreement on Tariff and Trade $1,207,975

Grants in aid of academic relations $4,343,963—Assoc for Canadian Studies in the United States of America Washington DC USA $50,000, Council of Ministers of Education Canada Toronto Ont $70,000, Gessellschaft Fur Konada Studier EV Kiel Germany $67,000.

Grants in aid of cultural relations $4,127,103—Canadian Mediterranean Institute Ottawa Ont $100,000, Canadian Soccer Assoc Vanier Ont $88,591, Gestion Artistique Mondiale Inc Montreal Que $63,000, Great Artists Management Inc Toronto Ont $179,541, Green Thumb Theatre Vancouver BC $95,000, Les Grands Ballets Canadiens Montreal Que $300,000, Nexus Norland Ont $151,665, Studio de musique ancienne de Montreal Montreal Qué $99,000, The National Ballet of Canada Toronto Ont $185,000, The Royal Winnipeg Ballet Winnipeg Man $80,000, Vancouver Symphony Society Vancouver BC $185,000.

Grants in lieu of taxes on Diplomatic, Consular and International Organizations' Property in Canada in accordance with terms and conditions approved by the Governor in Council $2,304,245—Corp of the City of Ottawa Ont $1,384,104, Corp of the City of Toronto Ont $232,847, Village of Rockcliffe Park Ont $582,250.

Grants to selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to Canadian Industry $405,000

Inter-American Institute for Co-operation on Agriculture $1,817,279

Intergovernmental Committee for Migration $10,000

International Atomic Energy Agency $3,641,291

International Baccalaureat Office $5,000

International Civil Aviation Organization $1,113,881

International Civil Aviation Organization—Reimbursement of compensation paid its Canadian employees for provincial income tax for prior taxation years $561,170

International Commission on Radiological Protection $5,000

International Energy Agency $454,629

International Institute for Applied Systems Analysis $376,116

International Institute of Administrative Sciences $21,684

International Labour Organization $5,144,313

International Maritime Organization $132,445

International Peace Academy $100

Jamaican National Organizing Committee for International Youth Year $40,000

Maison des étudiants canadiens à Paris $2,500,000

North Atlantic Treaty Organization Cost of Civil Administration $2,985,808

North Atlantic Treaty Organization Science Programs $1,037,618

Nuclear Energy Agency of the OECD $202,939

Orchestre mondial des jeunesses musicales $50,000

Organization for Economic Co-operation and Development $3,411,160

Organization for Economic Co-operation and Development (Centre for Education Research and Innovation) $77,996

Pan American Health Organization $4,191,515

EXTERNAL AFFAIRS—*Continued*

Pan American Institute for Geography and History $10,000

Participation in the activities of the Internatinal French-speaking community $488,984—Assoc des universités partiellement ou entièrement de langue française Montreal Que $160,000.

Payment to the Roosevelt Campobello International Park Commission for the purposes and subject to the provisions of the Act respecting the commission established to administer the Roosevelt Campobello International Park $534,079

Payments under the Diplomatic Service (Special) Superannuation Act $144,986

Permanent Court of Arbitration $15,107

Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes $129,285

Royal Commonwealth Society $50,000

Seabed Treaty Review Conference $9,169

Secrétariat technique permanent des conférences ministérielles de l'éducation de la jeunesse et des sports des pays d'expression française $27,820

Shastri Indo-Canadian Institute $90,000

Society of the Friends of Jacques Cartier $50,000

United Nations Association in Canada $90,000

United Nations Committee on the Elimination of all Forms of Racial Discrimination $7,148

United Nations Educational Scientific and Cultural Organization $8,010,000

United Nations High Commissioner for Refugees $125,899

United Nations Institute for Training and Research $90,000

United Nations Interim Force in Lebanon $5,675,171

United Nations International Youth Year Trust Fund $75,000

United Nations Organization $27,142,637

United Nations Organization—Canada's assessed share of the expenses of the United Nations Disengagement Observer Force in the Middle East $1,425,705

United Nations Trust Fund for South Africa $30,000

United Nations Voluntary Fund for the Environment $1,174,261

United Nations Voluntary Fund for the Victims of Torture $60,000

Voluntary Fund for the UN Decade for Women $20,000

World Health Organization $9,386,408

World Intellectual Property Organization $244,255

World Disarmament Campaign $100,000

GRAINS AND OILSEEDS PROGRAM $17,678,550

Canola Council of Canada $400,000

Contribution to POS Pilot Plant Corporation $2,000,000

Contribution to the Brazilian government for technical and construction costs incurred relative to the acquisition and construction of grain silos and handling facilities at grain importing and distribution points in Brazil $1,548,719

Contribution to the Canada Grains Council $81,000

Contribution to the Canadian International Grains Institute $1,228,062

Fees for membership in the International Wheat Council $211,225

Marketing Incentives Program $73,107

Payments in accordance with terms and conditions approved by the Governor in Council to facilitate sales of grain and grain products on credit to developing countries (payments made to Canadian Chartered Banks, covering interest charges on behalf of the following countries) $3,099,491—Algeria $2,280,716, Brazil $786,067.

Payments in connection with the Prairie Grain Advance Payments Act $8,323,919—The Canadian Wheat Board Winnipeg Man $8,323,919.

Payments to millers in Western Canada to equalize freight "stop off" charges between Eastern and Western Canada on grain processed into flour for export $713,027—Maple Leaf Mills Ltd Calgary Alta $191,583, Ogilvie Mills Ltd Medicine Hat Alta $118,848, Robin Hood Multifood Ltd Saskatoon Sask $169,521, Soo Line Mills Winnipeg Man $55,585.

Canadian International Development Agency $1,258,820,050

Commonwealth scholarships and fellowships $3,946,223—Assoc of Universities and Colleges of Canada Ottawa Ont $3,396,223, Department of Veterans Affairs Winnipeg Man $321,816, Revenue Canada Taxation Ottawa Ont $228,183.

CIDA scholarships to Canadians for studies related to international development assistance $450,000

Development assistance to international development institutions and organizations for operations and general programs and specific programs and projects and, for special administrative expenses directly related thereto $122,294,076—Agence de coopération culturelle et technique/Programme spécial du développement Paris France $1,400,000, Assoc des universités partiellement ou entièrement de langue française/Fonds international de coopération universitaire Montreal Que $750,000, Commonwealth of Fund for Technical Co-operation Montreal Que $14,600,000, Consultative Group on International Agricultural Research New York NY USA $50,000, Ferguson Bros of St Thomas St Thomas Ont $453,567, Food Agriculture Organization Programme for Aquaculture Development and Coordination Rome Italy $630,000, Institut international de planification de l'éducation Paris France $100,000, International Atomic Energy Agency Montreal Que $869,062, International Board of Plant Genetic Resources Geneva Switzerland $350,000, International Centre for Tropical Agriculture Toronto Ont $1,600,000, International Centre for Agriculture Research Geneva Switzerland $750,000, International Council for Research in AFR-Forestry Ottawa Ont $425,000, International Crops Research Institute for the Semi-Arids Tropics Richmond Ont $1,600,000, International Food Policy Research Institute Toronto Ont $250,000, International Institute of Tropical Agriculture Vancouver BC $1,600,000, International Laboratory for Research on Animal Diseases Toronto Ont $800,000, International Livestock Centre for Africa Ottawa Ont $500,000, International Maize and Wheat Improvement Centre Ottawa Ont $1,550,000, International Potato Centre Ottawa Ont $1,050,000, International Rice Research Institute Manila Philippines $2,700,000, International Service of National Agricultural Research The Hague Netherlands $225,000, International Trade Centre Toronto Ont $930,000, Onchocerciasis Control Program Toronto Ont $1,350,000, Secrétariat technique-permanent/Programme de bourses canadiennes Dakar Senegal $100,000, Tropical Diseases Research Program Downsview Ont $1,250,000, United Nations Children's Fund New York NY USA $13,640,000, United Nations Development Program Ottawa Ont $60,614,500, United Nations Fund for Population Activities Toronto Ont $10,570,000, United Nations General Trust Fund Account Women Conference New York NY USA $130,000,

EXTERNAL AFFAIRS—*Continued*

West African Rice Development Assoc Ottawa Ont $500,000, World Commission on Environment and Development Montreal Que $200,000, World Health Organization Vancouver BC $550,000.

Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto $149,900,877—Agricultural Development Corporation of Saskatchewan Regina Sask $513,104, Agro Co of Canada Ltd Montreal Que $60,900, Alberta Wheat Pool Bow Island Alta $785,025, BC Pea Growers Ltd Armstrong BC $52,854, Bergerco Canada Agriculture Ltd Moose Jaw Sask $240,735, BP Kent Flour Mills Ltd Virden Man $469,905, Canada Packers Ltd Toronto Ont $2,873,305, Canadian Dairy Commission Ottawa Ont $4,665,588, Canadian Wheat Board Winnipeg Man $37,085,231, Canbra Foods Ltd Lethbridge Alta $960,509, Chatham Beans 66 Ltd Chatham Ont $121,520, Connors Bros Ltd Blacks Harbour NB $6,169,766, Cook's Division of Gerbro Inc Hensall Ont $1,253,201, Delcanda International Don Mills Ont $590,904, Domtar Inc Montreal Que $162,393, Dover Flour Mills Cambridge Ont $1,534,296, Ellison Milling Company Lethbridge Alta $846,025, Fennell Cochrane Lavalin Inc Regina Sask $564,441, Ferguson Bros of St Thomas St Thomas Ont $320,016, Fisheries Prices Support Board Ottawa Ont $1,971,860, Great Canadian Bean Company Inc Ailpa Craig Ont $526,235, Harder's Seed Service Ltd Plum Coulee Man $58,968, Hensall District Co-operative Inc Hensall Ont $387,524, Inter-Continental Grain Company Ltd Toronto Ont $967,231, Maple Leaf Mills Ltd Toronto Ont $10,379,991, Maple Leaf Monarch Toronto Ont $1,043,618, Northcumberland Sea Food Charlottetown PEI $126,253, Ogilvie Flour Company Ltd Montreal Que $2,237,490, Ogilvie Mills Ltd Montreal Que $7,217,835, Ontario Bean Growers Co-operative London Ont $604,006, Ottawa Valley Grain Products Ltd Renfrew Ont $62,850, Parrish and Heimbecker Ltd Toronto Ont $3,176,055, Protos Shipping Ltd Montreal Que $329,726, Robin Hood Multifoods Ltd Montreal Que $10,435,630, Rogers Food (1982) Ltd Armstrong BC $453,438, Roy Legumex Inc St Jean Baptiste Man $1,228,055, Rozon Milling (1980) Inc Montreal Que $462,035, Soo Line Mills (1969) Ltd Winnipeg Man $1,422,950, W G Thompson and Sons Ltd Blenheim Ont $249,039, World Food Program Rome Italy $39,817,000.

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and, for special administrative expenses directly related thereto $88,699,957—Air Canada Ottawa Ont $645,000, Canadian Catholic Organization for Development and Peace Montreal Que $1,337,769, Canadian Council for International Cooperation Ottawa Ont $35,379,400, Canadian Council of Churches Toronto Ont $675,000, Canadian Foodgrains Bank Assoc Inc Ottawa Ont $6,010,000, Canadian Lutheran World Relief Winnipeg Man $525,000, Canadian Red Cross Society Toronto Ont $8,842,394, Goodyear Canada Inc Islington Ont $139,748, Office of the United Nations Disaster Relief Co-ordinator Geneva Switzerland $1,016,000, Oxfam Canada Ottawa Ont $375,000, Oxfam Quebec Montreal Que $50,000, Pan American Health Organization Washington DC USA $1,440,000, United Nations Border Relief Operations New York NY USA $1,000,000, United Nations Children's Fund New York NY USA $4,300,000, United Nations Development Program Ottawa Ont $100,000, United Nations Educational and Training for Southern Africa New York NY USA $350,000, United Nations High Commissioner for Refugees Geneva Switzerland $17,870,000, United Nations Relief and Works Agency for Palestanian Refugees Geneva Switzerland $6,500,000, United Nations Trust Fund for Namibia New York NY USA $200,000, World Food Program Ottawa Ont $1,260,600, World Health Organization Ottawa Ont $200,000, World Vision Canada Mississauga Ont $225,000, Zim Israel Navigation Company Ltd Montreal Que $61,600.

Grant to the Asia-Pacific Foundation of Canada $500,000

Grant to the International Centre for Ocean Development $800,000

Development assistance to developing countries and their agencies and institutions in such countries and contributions to international and regional development institutions and organizations, Canadian non-governmental institutions, organizations and agencies in support of regional and country specific projects, programs and activities and for special administrative expenses directly related thereto $459,870,183—A J Graham Engineering Consultant Ltd Ottawa Ont $165,755, Algeria $601,328, Anglophone Africa Regional $701,292, Angola $101,882, Anguilla $72,220, Antigua $1,224,916, Asia $1,136,982, Asia Regional Institutions $2,380,673, Asstech Conseils Ltée Quebec Que $74,711, Bangladesh $41,933,969, Barbados $412,694, Belize $3,846,307, Benin $1,500,444, Bhutan $99,586, Boileau and Associates Inc Gatineau Que $53,316, Bolivia $818,295, Botswana $2,516,004, Brazil $4,824,941, British Virgin Islands $99,995, Burma $734,357, Burundi $1,023,278, Cameroun $5,462,134, Can-Mag International Construction Managers Ltd Beaconsfield Que $116,242, Canergie Inc Baie d'Urfe Que $90,288, Cape Verde $394,484, Caribbean Regional $4,778,560, Caricom Secretariat Ottawa Ont $231,797, Celldev Land Development International Inc Wendover Ont $69,200, Central African Republic $127,406, Chad $119,024, Chili $100,000, China $8,404,056, Colombia $4,172,425, Comores $78,166, Congo $355,832, Costa Rica $630,614, Department of Supply and Services Audit Services Bureau Ottawa Ont $950,470, Department of Supply and Services Bureau of Management Consulting Hull Que $3,777,517, Department of Supply and Services Comptroller Supply Hull Que $682,305, Djibouti $90,536, Dominica $9,257,990, Dominican Republic $1,221,089, Ecuador $209,981, Egypt $2,701,212, El Salvador $389,418, Environmental Engineering Consultants Ltd Ottawa Ont $51,278, Equatorial Guinea $92,295, Ethiopia $1,419,548, Francophone Africa Regional $2,420,110, Gabon $332,700, Gambia $328,354, Gaston R Leal Gloucester Ont $103,106, Ghana $11,882,774, Grenada $3,506,752, Guatemala $540,561, Guinea $14,149,559, Guinea Bissau $387,333, Guyana $798,279, Haiti $4,440,080, Hamilton and Associates Consulting Engineers Ottawa Ont $96,683, Honduras $2,642,337, Hydrosult Inc Montreal Que $138,606, India $4,115,119, Indonesia $14,602,544, Industran Services Ltd Roxboro Que $54,951, International Briefing Associates Inc Vancouver BC $108,727, Ivory Coast $3,493,933, Jamaica $5,091,320, Jordan $298,257, Kenya $17,872,736, Lafontaine Cowie Buratto and Associates Ltd Windsor Ont $98,688, Latin America Regional $2,604,941, Lebanon $963,996, Leeward and Windward Regional $4,153,029, Les Consultants Equipa Inc Montreal Que $58,194, Lesotho $2,902,321, Madagascar $256,412, Malawi $3,452,752, Malaysia $1,507,075, Mali $7,508,042, Mauritania $600,801, Mauritius $185,870, McNeely Engineering Ltd Nepean Ont $70,355, Montserrat $136,965, Morocco $2,631,389, Mozambique $166,384, Namibia $57,900, National Film Board of Canada Montreal Que $132,703, Nepal $8,167,027, Nicaragua $1,568,744, Niger $20,920,594, Nigeria $404,234, Normand McNeil Consultants Inc Candiac Que $64,192, North Yemen $239,433, Pakistan $21,962,118, Panama $177,143, Panaftel $4,992,907, Peru $7,727,003, Phaneuf Gravelle Blain et Associés Inc Ville St-Laurent Que $120,453, Philippines $698,910, Powerplan Consultants Inc Westmount Que $94,208, Raymond Zins Ottawa Ont $103,739, Revenue Canada Taxation Ottawa Ont $755,556, R J Mitchell Ottawa Ont $63,431, R L Walker and Partners Ltd Ottawa Ont $171,872, Rwanda $11,464,892, Sahel Regional $848,687, Saint Kitts Nevis $1,128,275, Saint Lucia $2,195,138, Saint Vincent $346,658, Senegal $8,572,878, Seychelles $149,502, Sierra Leone $106,686, Somalia $203,856, South Africa $298,751, South Pacific $1,298,258, South Yemen $121,606, Special Fund for Africa $292,327, Sri Lanka $22,150,976, Sudan $5,664,160, Swaziland $3,078,692, Tanzania $37,716,001, Thailand $7,272,000, Togo $1,144,679, Trinidad and Tobago $154,854, Tunisia $1,346,778, Turks Caicos $100,279, Uganda $2,494,161, University of Botswana Lesotho Swaziland $146,934, University of West Indies $125,228, Urgel Delisle et Associées St-Charles-sur-Richelieu Que $53,153, Uruguay $53,679, Upper Volta $8,222,422, Vigyan International Inc Markham Ont $72,980, Zaire $14,498,378, Zambia $5,767,703, Zimbabwe $5,395,004.

Contributions to Canadian, international, regional and developing country institutions, organizations, and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and, for special administrative expenses directly related thereto $137,449,269—Action Matadi-Luozi Inc Alma Que $133,455, Addiction Research Foundation Toronto Ont $66,735, Adventist Development and Relief Agency Oshawa Ont $581,460, African Inland Mission Scarborough Ont $470,962, African Mission and Research Foundation Pickering Ont $85,340, African Wildlife Husbandry Development Assoc Vancouver BC $200,000, Aga Khan Foundation Canada Vancouver BC $998,630, Agricultural Development Corporation of Saskatchewan Regina Sask $179,526, Agricultural Institute of Canada Ottawa Ont $140,515, Les Ailes de l'Espérance du Canada Inc Montreal Que $245,585, Anglican Church of Canada Toronto Ont $884,399, Asia Pacific Festival Society Montreal Que $71,250, Asian Institute of Management Manila Philippines $249,970, Assistance médicale internationale Montreal Que $605,500, Assoc for the Advancement of Sciences in Canada Ottawa Ont $62,491, Assoc of Canadian Community Colleges Toronto Ont $1,649,450, Assoc pour le développement participé Longueuil Que $281,988, Assoc of Kinsmen Clubs Cambridge Ont $58,500, Assoc Québécoise pour l'avancement des Nations Unies Gatineau Que $178,867, Assoc québécoise des organismes de coopération internationale Montreal Que $321,351, Association of Universities and Colleges of Canada Ottawa Ont $274,000, Au Carrefour des Cèdres Montreal Que $69,260, Azilda Lions Club Azilda Ont $66,115, Baptist Federation of Canada Toronto Ont $429,028, BC Save the Children Fund Vancouver BC $192,146, Boy Scouts of Canada Ottawa Ont $150,287, Brandon University Brandon Man $53,405, Camrose One World Institute Camrose Alta $342,500, Canada India Village Aid Assoc Vancouver BC $63,134, Canadian Addictions Foundation Edmonton Alta $57,600, Canadian Baptist Overseas Mission Board Toronto Ont $89,280, Canadian Bureau for International Education Ottawa Ont $150,500, Canadian Catholic Organization for Development and Peace Montreal Que $7,354,583, Canadian Comprehensive Auditing Foundation Ottawa Ont $472,421, Canadian Council of Churches Toronto Ont $356,883, Canadian Council for International Cooperation Ottawa Ont $1,050,555, Canadian Crossroads International Toronto Ont $1,195,717, Canadian Executive Service Overseas Toronto Ont $725,000, Canadian Federation of Deans of Management and Administration Studies Ottawa Ont $71,159, Canadian Federation of University Women Nanaimo BC $162,282, Canadian Friends Service Committee Toronto Ont $71,525, Canadian Home Economics Assoc Ottawa Ont $250,418, Canadian Hunger Foundation Ottawa Ont $241,985, Canadian Institute of Forestry Ottawa Ont $58,180, Canadian Institute of Surveying Ottawa Ont $248,264, Canadian Jesuit Mission Toronto Ont $199,000, Canadian Labour Congress Ottawa Ont $500,892, Canadian Lutheran World Relief Winnipeg Man $2,143,771, Canadian Mental Health Assoc Toronto Ont $146,356, Canadian National Institute for the Blind Toronto Ont $269,801, Canadian Nurses Assoc Ottawa Ont $295,264, Canadian Organization for Development through Education Ottawa Ont $2,697,925, Canadian Ort Organization Montreal Que $589,860, Canadian Public Health Assoc Ottawa Ont $623,778, Canadian Red Cross Society Toronto Ont $551,387, Canadian Save the Children Fund Toronto Ont $1,392,342, Canadian Society for Civil Engineering Montreal Que $200,600, Canadian Society for Non-Destructive Testing Foundation Hamilton Ont $336,309, Canadian Teachers Federation Ottawa Ont $700,960, Canadian Unicef Committee Toronto Ont $4,427,223, Cardinal Léger et ses Oeuvres Montreal Que $1,195,581, Care Canada Ottawa Ont $2,538,882, Carleton University Ottawa Ont $81,174, Carrefour de Solidarité Internationale Sherbrooke Que $169,240, Carrefour International Montreal Que $59,612, Carrefour Tiers-Monde Inc Quebec Que $113,469, Centre Amitié de Solidarité Internationale de la région de l'Amiante Thetford Mines Que $107,769, Centre canadien d'études et de coopération internationale Montreal Que $4,024,102, Centre Missionnaire Oblat Montreal Que $381,155, Centre solidarité d'Alma Alma Que $73,100, Christian Reformed World Relief Committee Burlington Ont $597,011, Club 2/3 Inc Montreal Que $1,391,533, Coady International Insitute Antigonish NS $667,750, Collaboration Santé Internationale Quebec Que $313,143, Compassion of Canada London Ont $159,100, Confédération des Caisses populaires et d'Economie Desjardins du Québec Levis Que $2,920,205, Confédération des syndicats nationaux Montreal Que $108,598, Conseil canadien pour la coopération internationale Ottawa Ont $71,397, Conseil de la Coopération du Québec Ste-Foy Que $914,643, Conservatoire cinématographique de Montréal Montreal Que $100,000, Coopérative Nord Sud en éducation Montreal Que $85,390, Cooperative Development Foundation Ottawa Ont $4,222,080, Co-workers of Mother Teresa in Canada Toronto Ont $426,098, CUSO Ottawa Ont $17,704,730, Customs Cooperation Council Brussels Belgium $125,000, Dalhousie University Halifax NS $831,454, Development Education Coordinating Council of Alberta Calgary Alta $279,528, Development Education Centre Toronto Ont $70,257, Ecoles des Hautes Etudes Commerciales Montreal Que $196,465, Ecole Nationale d'Administration publique Ste-Foy Que $251,940, Emmanual Relief and Rehabilitation International Stouffville Ont $185,728, Entraide Missionnaire Inc Montreal Que $102,000, Fairview College Fairview Alta $67,180, Fondation Crudem Canado-Haiti Rosemère Que $165,506, Fondation de La Salle Lachine Que $105,615, Fondation Internationale Roncalli Montreal Que $412,150, Food for the Hungry Canada New Westminster BC $878,234, Forum Fisheries Agency Honiara Solomon Islands $118,645, Foster Parents Plan of Canada Toronto Ont $4,414,613, Frontiers Foundation Inc Toronto Ont $100,000, Girl Guides of Canada Toronto Ont $166,563, Government of Nova Scotia/Department of Fisheries Halifax NS $59,504, Guelph International Resource Centre Guelph Ont $63,025, Help the Aged Toronto Ont $273,535, Horizons of Friendship Cobourg Ont $567,257, Institut Armand-Frappier Laval-des-Rapides Que $80,000, Institut Fame Pereo Montreal Que $310,232, Institut international de la Communication Montreal Que $86,455, Institute for Development Education through the Arts Ottawa Ont $101,866, Inter-Action Vancouver BC $65,188, Inter Church Fund for International Development Toronto Ont $1,867,306, International Child Care St Catharines Ont $305,300, International Council on Social Welfare Canada Ottawa Ont $50,000, International Council of Voluntary Agencies Geneva Switzerlend $93,000, International Development Education Resources Assoc Vancouver BC $101,866, Inter Pares Ottawa Ont $950,219, Jamaica Self-Help Organization Peterborough Ont $76,508, Jeunesse Canada Monde Montreal Que $9,221,664, Jeunesse du Monde Quebec Que $269,708, K-W Overseas Aid Inc Kitchener Ont $90,900, Laval University Ste-Foy Que $334,779, Leprosy Mission of Canada Don Mills Ont $146,000, Lester B Pearson College Victoria BC $292.500, London Cross Cultural Learner Centre Stouffville Ont $139,235, Malaspina College Nanaimo BC $143,000, Manitoba Council for International Cooperation Winnipeg Man $110,563, Manitoba

EXTERNAL AFFAIRS—*Continued*

Institute of Management Winnipeg Man $359,327, Manitoba University Winnipeg Man $180,439, Match International Centre Ottawa Ont $452,447, McGill University Montreal Que $434,674, Memorial University of Newfoundland St John's Nfld $178,799, Mennonite Central Committee of Canada Winnipeg Man $1,825,397, Mennonite Economic Development Assoc Winnipeg Man $758,792, Mission Aviation Fellowship of Canada Guelph Ont $192,277, Mohawk College of Applied Arts and Technology Hamilton Ont $133,865, Moncton University Moncton NB $316,157, Mount St-Vincent University Halifax NS $112,130, Niagara Institute Niagara on the Lake Ont $58,000, North South Institute Ottawa Ont $650,000, Ontario Council for Leadership Education Administration Toronto Ont $53,500, Open Learning Institute of BC Victoria BC $58,130, Operation Eyesight Universal Calgary Alta $1,035,429, Organisation canadienne pour la Solidarité et le Développement Montreal Que $1,978,172, Organization for Cooperation in Overseas Development Winnipeg Man $714,295, Oxfam Canada Ottawa Ont $1,385,284, Oxfam Quebec Montreal Que $462,627, Plan Nagua Inc Quebec Que $52,511, Planned Parenthood Federation of Canada Ottawa Ont $145,759, Plenty Canada Lanark Ont $460,260, Presbytarian Church in Canada Don Mills Ont $395,970, Prodeva FIC Inc Surrey BC $253,130, Project Concern of Alberta Edmonton Alta $96,206, Pueblito Canada Inc Toronto Ont $211,391, Quebec University of Montreal Montreal Que $210,284, Queen's University Kingston Ont $151,240, Rotary Club of Guelph Guelph Ont $1,056,572, Ryerson Polytechnical Institute Toronto Ont $58,850, Saskatchewan Council for International Cooperation Regina Sask $374,110, Save a Family Plan London Ont $88,000, Secours aux Lépreux Montreal Que $227,962, Seventh Day Adventist World Services Red Deer Alta $190,534, Sir Edmond Hillary Foundation Brampton Ont $77,200, Société de coopération pour le Développement International Ste-Foy Que $78,500, Society of the Precious Blood Toronto Ont $98,304, Sopar-Limbour Limbour Que $290,382, South Asia Partnership Ottawa Ont $1,480,091, St Clair College of Applied Arts and Technology Windsor Ont $173,396, St John's Oxfam Committee Toronto Ont $106,677, St Mary's University Ottawa Ont $153,860, Sudan Interior Mission of Canada Scarborough Ont $187,883, Terre des Hommes Pointe Claire Que $100,880, Terry Fox Canadian Youth Centre Don Mills Ont $68,875, The Audit Agency of the People's Republic of China Ottawa Ont $56,200, The Gurkha Welfare Trust of Canada Toronto Ont $149,500, The Royal Architecture Institute of Canada Ottawa Ont $80,000, The Salvation Army Toronto Ont $539,985, Tibetan Refugee Aid Society Toronto Ont $154,155, Trent University Peterborough Ont $217,857, Unitarian Service Committee of Canada Ottawa Ont $1,786,219, United Church of Canada Toronto Ont $1,689,036, United Nations Assoc of Canada Toronto Ont $178,710, Université de Sherbrooke Sherbrooke Que $54,608, University of Alberta Edmonton Alta $325,331, University of British Columbia Vancouver BC $126,211, University of Calgary Calgary Alta $624,872, University of Guelph Guelph Ont $687,135, University of Montreal Montreal Que $174,764, University of New Brunswick Fredericton NB $94,547, University of Ottawa Ottawa Ont $409,769, University of Regina Regina Sask $54,931, University of Saskatchewan Saskatoon Sask $538,935, University of South Pacific Suva Fiji $85,502, University of Toronto Toronto Ont $325,203, University of Waterloo Waterloo Ont $436,683, University of Western Ontario London Ont $321,524, Victoria International Development Education Assoc Victoria BC $146,857, Windsor Coalition for Development Windsor Ont $55,000, World Concern Canada Assoc Surrey BC $705,706, World Food Day Assoc of Canada Ottawa Ont $53,065, World Literacy of Canada Toronto Ont $70,837, World Relief Canada Willowdale Ont $285,376, World University Service of Canada Ottawa Ont $3,436,434, World Vision of Canada Mississauga Ont $1,400,921, Wycliffe Bible Translators Calgary Alta $220,000, York University Toronto Ont $151,292, Young Men's Christian Assoc Ottawa Ont $1,099,042, Young Women's Christian Assoc Toronto Ont $285,251, Youth Science Foundation Quebec Que $66,500.

Incentives to Canadian private investors, institutions and organizations, developing country governments, their organizations and agencies, developing country local and regional institutions, and organizations in support of industrial co-operation programs and projects and, for special administrative expenses directly related thereto $38,506,303—ABC Group Rexdale Ont $75,950, Acres International Ltd Niagara Falls Ont $357,123, Adley Consulting Engineers Ltd Sherwood Park Alta $160,000, Agra Industries Ltd Rexdale Ont $90,000, Aloe Vera Products (Canada) Ltd Calgary Alta $51,336, Amplus International Trade and Investment Corporation Ottawa Ont $262,240, Andrew T Schindler and Associates Inc Ottawa Ont $198,000, Aqua-Guard Sales Inc Vancouver BC $226,416, Archibald Sharp International Inc Ottawa Ont $571,360, Ardec Consulting Engineers Toronto Ont $85,000, Assaly International Inc Ottawa Ont $230,000, Associated Engineering Services Ltd Vancouver BC $177,643, Assoc québécoise des organismes de coopération internationale Montreal Que $71,282, Associés en planification Montreal Que $50,000, Ateliers Aspasie Inc St-Barnabé Que $93,119, Audet SBCS Inc Drummondville Que $103,491, Aviation Planning Services Ltd Montreal Que $561,199, BC Packers Ltd Richmond BC $85,251, Baccaro Trading Company Ltd Halifax NS $96,290, Banff School of Advanced Management Banff Alta $141,500, Bell Canada International Ottawa Ont $210,821, Bennett Environmental Consultants Ltd Vancouver BC $192,341, B Helm Associates Inc Toronto Ont $58,310, Biomass Thermal Utilities Inc Ottawa Ont $70,681, BIRO Inc Quebec Que $330,000 Brazil-Canada Chamber of Commerce Toronto Ont $131,361, Bondar Clegg and Company Ltd Ottawa Ont $50,000, Bureau de Transport Métropolitain International Montreal Que $187,410, Calamar Offshore Products Inc Bedford NS $60,000, Cambrian Engineering Group Ltd Mississauga Ont $104,749, Canac Consultants Ltd Montreal Que $235,221, Canada India Business Council Ottawa Ont $138,141, Canadian Assoc for Latin America and Caribbean Toronto Ont $1,455,359, Canadian Dairy Commission Ottawa Ont $69,299, Canadian Energy Development Systems International Ottawa Ont $106,938, Canadian Executive Service Overseas Toronto Ont $2,570,000, Canadian Export Assoc Ottawa Ont $446,593, Canadian International Technology Exchange Corporation Etobicoke Ont $155,011, Canadian Manufacturers' Assoc Toronto Ont $419,964, Canadian Overseas Airlines International Ltd Richmond BC $955,000, Canadian Pacific Consulting Service Ltd Montreal Que $533,976, Canadian Resourcecon (1983) Ltd Vancouver BC $170,000, Canedcom International Ltd Scarborough Ont $249,553, Cansult International Ltd Don Mills Ont $168,795, Capital Engineering Ltd Calgary Alta $89,963, Carlo Testa Consultants Georgetown Ont $52,000, Carrefour de Solidarité Internationale Sherbrooke Que $100,000, Centre Études Gestion Information et Recherche Montreal Que $322,105, Champion Road Machinery Ltd Goderich Ont $133,915, CI Power Services Ltd Montreal Que $430,568, Conseillers Cofiam Inc Montreal Que $129,094, Consultasia Inc Montreal Que $69,562, Crippen International Ltd Vancouver BC $492,215, Delcanda International Ltd Ottawa Ont $281,748, Descon-SNA Inc Montreal Que $68,748, Dessau et Associés International Ltée Laval Que $291,587, DG Malcom and Associates Inc Saskatoon Sask $115,106, EAC Amy and Sons Ltd Ottawa Ont $1,309,061, EB Cowan Ltd Montreal Que $57,440, Econofitech Ltée Montreal Que $150,284, Egypt Canada Business Council Montreal Que $85,000, Electrolyser Corporation Ltd Toronto Ont $117,881, Energy Pathways Inc Ottawa Ont $171,000, E Stikeman Montreal Que $94,659, FDJ Bilodeau and Associates Ottawa Ont $76,800, Food Processing International Toronto Ont $60,000, Forme-X Inc Longueuil Que $203,513, Foundation for International Training Don Mills Ont $1,008,350, Gaucher Pringle Consultants Ltd Montreal Que $683,774, Gaz Metro International Inc Montreal Que $100,000,

EXTERNAL AFFAIRS—*Continued*

Glenayre Electronics Ltd Vancouver BC $51,021, Harvest Fuel Ltd Toronto Ont $71,400, H A Simons (International) Ltd Vancouver BC $900,334, Hatfield Consultants Ltd Vancouver BC $177,467, Héritage Bouvigène Inc Beaconsfield Que $150,000, Howe International Ltd Ottawa Ont $213,347, Inteck Systems Inc Vancouver BC $127,500, Intellitech Canada Ltd Ottawa Ont $135,000, Intercontinental Engineering Ltd Vancouver BC $178,506, Interimco International Inc Montreal Que $192,707, Interdaco Ottawa Ont $97,850, International Engineering Services Inc Don Mills Ont $62,900, J H Lock and Sons Ltd Toronto Ont $87,395, Kanchar International Inc Hamilton Ont $175,793, Keho Alta Products Ltd Barons Alta $107,191, Kembur Engineer Consultants Ltd Thunder Bay Ont $97,937, Kryton International Inc Richmond BC $67,440, Laboratories Dispar International Ltd Joliette Que $55,075, Laferrière et Associés Inc Montreal Que $95,825, Lavalin International Inc Montreal Que $658,476, Loram International Ltd Calgary Alta $150,000, Maclean Hunter Ltd Toronto Ont $151,914, Magee Robertson Inc Vancouver BC $1,135,635, Maheu Noiseux and Company Montreal Que $140,150, Manitoba Development Corporation Winnipeg Man $62,000, Manitoba Institute of Management Winnipeg Man $86,693, Mar Land Engineering Ltd Scarborough Ont $226,867, McGurk Mattheins Greggain Lavalin Inc Montreal Que $78,000, MCS Consultants Vancouver BC $62,000, Met-Chem Canada Inc Montreal Que $343,796, Midland Doherty Ltd Toronto Ont $69,000, Montreal Engineering Co Ltd Montreal Que $206,852, MTX Telecom Services Ltd Winnipeg Man $83,087, National Homes Ltd Abbotsford BC $74,875, Northern Telecom International Ltd Mississauga Ont $218,022, Novacorp International Consulting Ltd Calgary Alta $186,473, OBOE Engineering Ltd Ottawa Ont $147,460, Ontario Bean Growers' Co-operative London Ont $86,427, Ontenc Toronto Ont $95,000, Overseas Canadian Project Management Planning Inc Charlottetown PEI $170,000, PCM Construction Control Consultants Ltd Calgary Alta $100,000, Pelican International Inc Laval Que $55,586, Peter Stephenson and Associates Ltd Edmonton Alta $280,440, Plan Process Inc Saint-Dominique Que $67,723, Polysar Ltd Sarnia Ont $72,349, Price Waterhouse Associates Montreal Que $180,000, Pro Star Mills (1982) Ltd Saskatoon Sask $72,330, Projecto International Inc Montreal Que $67,775, Quebec University in Montreal Montreal Que $145,384, Redma Consultants Ltd Toronto Ont $403,043, Robco Inc Montreal Que $75,000, Roche et Associés International Ltée Ste-Foy Que $326,322, Safimar Inc Montreal Que $245,865, Sandwell and Company Ltd Montreal Que $262,500, Seadev International Ltd Don Mills Ont $127,092, Seena Consulting Corporation Ottawa Ont $146,443, Sem Engineering Ltd Ottawa Ont $81,943, Sentrol Systems Ltd Donsview Ont $138,050, Société d'ingénierie de systèmes électroniques Burnaby BC $82,000, Société d'ingénierie Cartier Ltd Montreal Que $85,000, Société de Gestion Houré Inc Montreal Que $200,000, Société Nationale de l'Amiante Thetford Mines Que $206,834, Société Nationale de véhicules industriels Montreal Que $308,032, Southam Communications Ltd Don Mills Ont $157,948, Stablex Canada Inc Blainville Que $125,000, Stothert Engineering Group Ltd Vancouver BC $81,634, Surveyor Nenniger Chenevret Inc Montreal Que $773,753, Technonet Asia Singapore $423,000, Tecsult International Ltd Montreal Que $285,803, Teshmont Consultants Inc Winnipeg Man $56,137, Touche Ross and Partners Ottawa Ont $85,000, Trade Facilitation Office Ottawa Ont $501,982, Universal Flavours of Canada Rexdale Ont $90,000, University of Regina Regina Sask $145,000, Vedacom Canada Inc Ottawa Ont $73,450, World Trade Centre Toronto Ont $74,952, World Vision of Canada Mississauga Ont $105,970, WP London and Associates Ltd Niagara Falls Ont $162,100, Wright Engineers Ltd Vancouver BC $315,042.

Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and, for special administrative expenses directly related thereto $235,950,410—Alberta Food Products Fort Saskatchewan Alta $7,683,211, Alberta Wheat Pool Bow Island Alta $571,454, Anglo Canadian Shipping Company Vancouver BC $1,284,304, B Terfloth & Cie (Canada) Inc Montreal Que $1,202,993, Canada Packers Inc Toronto Ont $2,858,649, Canadian Dairy Commission Ottawa Ont $8,977,233, Canadian Foodgrains Bank Winnipeg Man $11,499,999, Canadian Lutheran World Relief Winnipeg Man $1,500,000, Canadian Saltfish Corporation St John's Nfld $6,191,762, Canadian Vegetable Oil Processing Hamilton Ont $1,907,910, Canadian Wheat Board Winnipeg Man $108,045,755, Canagro Marketing Inc Kingston Jamaica $62,400, Canbra Foods Ltd Lethbridge Alta $787,969, Commodity Control Services (Canada) Inc Montreal Que $61,511, Connors Bros Limited Black's Harbour NB $9,937,121, Cook's Division of Gerbro Inc Hensall Ont $4,196,546, CSP Foods Ltd Winnipeg Man $13,519,693, Department of Supply and Services Comptroller Supply Hull Que $558,535, Department of Supply and Services Finance Branch Hull Que $62,981, Dover Flour Mills Cambridge Ont $243,527, Ellison Milling Company Lethbridge Alta $288,075, Fednav Ltd Montreal Que $825,006, Ferguson Bros of St Thomas Ltd St Thomas Ont $812,530, Harder's Seed Service Ltd Plum Coulee Man $289,310, Hensall District Co-op Inc Hensall Ont $167,926, Inspectra Ltd Montreal Que $106,846, Inter Traffic (Quebec) Ltd Montreal Que $2,112,955, K and N Fisheries Ltd Upper Port Latour NS $339,873, Kerr Steamships (Canada) Ltd Montreal Que $93,470, Kuehne & Nagel International Ltd Mississauga Ont $2,236,431, Logtrans Montreal Que $1,147,029, Maple Leaf Mills Ltd Toronto Ont $2,326,282, Maritime Agencies Ltd West Vancouver BC $1,709,023, Mennonite Central Committee Winnipeg Man $2,500,000, Montreal Overseas Transport Ltd Montreal Que $4,647,427, National Sea Products Ltd Halifax NS $614,858, Northern Sales Co Ltd Vancouver BC $160,437, Ogilvie Mills Ltd Montreal Que $1,790,200, Ontario Bean Growers' Co-operative London Ont $505,617, Ontario Wheat Producers' Marketing Board Chatham Ont $10,864,978, Panalpina Inc Montreal Que $471,979, Parrish & Heimbecker Ltd Toronto Ont $1,941,482, Protos Shipping Ltd Montreal Que $475,367, R I Smith Co Ltd Shag Harbour NS $762,096, Robin Hood Multifoods Inc Montreal Que $2,255,296, Rogers Foods (1982) Ltd Armstrong BC $134,187, Ronald A Chisholm Ltd Toronto Ont $165,436, Roy Legumex Inc St-Jean Baptiste Man $557,380, Rozon Milling (1980) Inc Montreal Que $64,647, Sable Fish Packers Ltd Shelburne County NS $2,033,824, Saga Transport Montreal Que $693,776, Sanko Kisen (USA) Corp New York NY USA $652,607, SCAC Transport Canada Inc Montreal Que $2,716,258, Soo Line Mills (1969) Ltd Winnipeg Man $396,300, St-Arnaud Bergevin Ltée Montreal Que $1,915,795, Sudan Interior Mission Canada Scarborough Ont $492,725, The Great Canadian Bean Company Inc Ailsa Craig Ont $893,477, United Oilseed Products Ltd Lloydminster Alta $1,186,982, Waters Elevators Ltd Parkhill Ont $1,173,384, W G Thompson and Sons Ltd Blenheim Ont $393,871, World Food Program Montreal Que $115,412.

Contributions to international development institutions and organizations in support of specific development assistance programs and projects and for special administrative expenses directly related thereto $2,439,864—African Development Bank $1,153,526, Asian Development Bank $159,977, Caribbean Development Bank $802,039, Leprosy Mission of Canada Don Mills Ont $136,819.

Contributions to international non-governmental organizations in support of development assistance programs and projects and for special administrative expenses directly related thereto $18,012,888—Aga Khan University Foundation Geneva Switzerland $100,000, Asian Institute for Rural Development Bangalore India $277,200, Assoc africaine d'éducation pour le développement Dakar Senegal $78,860, Assoc Latino Américaine pour la

EXTERNAL AFFAIRS—*Concluded*

promotion de l'habitat de l'architecture et de l'urbanisme Quito Ecuador $94,651, Assoc pour le développement naturel d'une architecture et d'un urbanisme africains Ouagadougou Upper Volta $371,998, Assoc Mondiale de Prospective Sociale Geneva Switzerland $125,000, Assoc of African Universities Accra North Ghana $60,000, Assoc of Canada Community Colleges Toronto Ont $314,994, Caribbean Conservation Assoc St-Michael Barbados $75,325, Club de Dakar Paris France $77,000, Conference of NGO in Consultative Status New York NY USA $85,000, Commonwealth Assoc of Polytechnics in Africa Nairobi Kenya $95,000, Conseil international des radios télévisions d'expression française Geneva Switzerland $177,000, Consejo de Education de Adultos de America Latina Santiago Chili $95,000, Disabled Peoples International Winnipeg Man $230,000, Environment Liaison Centre Nairobi Kenya $195,000, Euro Action Accord London England $731,414, Fédération internationale des professeurs de français Montreal Que $100,000, Foundation for International Training Don Mills Ont $395,628, Global Committee of Parliamentarians on Population and Development New York NY USA $80,500, Independent Commission on International Humanitarian Issues Geneva Switzerland $450,000, Innovations et Réseaux pour le Développement Geneva Switzerland $65,000, Institut africain pour le développement économique et social/Formation Abidjan Ivory Coast $425,778, International Centre for Diarrhoeal Disease Research Bangladesh $772,000, International Centre for Ocean Development Ottawa Ont $633,000, International Committee on the Management of Population Programs Selangor Malaysia $78,000, International Council for Adult Education Toronto Ont $719,500, International Development of Law Institute Rome Italy $134,000, International Federation Family Life Promotion Washington DC USA $65,000, International Federation of Agricultural Producers Paris France $50,000, International Ocean Institute/Department of Political Science Halifax NS $221,500, International Planned Parenthood Federation London England $6,530,000, International Savings Bank Institute Geneva Switzerland $115,000, International Union for Conservation of Nature and Natural Resources Gland Switzerland $75,801, International Women's Tribune Centre New York NY USA $142,000, Liaison Committee for Food Crops Programs Waltham USA $415,000, Obor Incorporated Clinton Conn USA $68,000, Organisation universitaire inter-américaine Ste-Foy Que $106,000, Panafrican Institute for Development Douala Cameroun $769,994, Population Council New York NY USA $300,000, Programme for Applied Technology in Health Ottawa Ont $235,000, Project Counselling Services for Latin America Refugees San Jose Costa Rica $105,000, Sarvodaya Shramadana International Moratuwa Sri Lanka $310,050, Service International d'Appui à la Formation et aux Technologies en Sahel Dakar Senegal $70,000, Society for International Development Rome Italy $194,250, World Alliance of YMCA Geneva Switzerland $51,600, World Council of Indigenous Peoples Ottawa Ont $690,000, World Organization of the Scout Movement Geneva Switzerland $299,000, World University Service Geneva Switzerland $114,750.

International Development Research Centre $81,000,000

Payments to the International Development Research Centre $81,000,000

FINANCE $5,813,958,827

Department $5,813,601,217

FISCAL TRANSFER PAYMENTS PROGRAM $5,813,601,217

Statutory subsidies to provinces (Constitution Acts, 1867 to 1982 and other Statutory Authority) $35,807,237—Newfoundland $9,744,145, Prince Edward Island $667,674, Nova Scotia $2,250,724, New Brunswick $1,823,587, Quebec $4,730,503, Ontario $6,057,479, Manitoba $2,194,504, Saskatchewan $2,178,295, Alberta $3,644,495, British Columbia $2,515,831.

Payments to provinces as provided under the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977 $5,698,437,104—Equalization Payments $5,395,239,000—Newfoundland $533,003,000, Prince Edward Island $128,932,000, Nova Scotia $622,744,000, New Brunswick $531,061,000, Quebec $3,101,621,000, Manitoba $477,878,000; *Payments in respect of Undistributed Income on hand Payments under Part V $151,078*—Quebec $38,563, Ontario $107,824, Manitoba $2,155, Alberta $1,114, British Columbia $1,422; *Payments under Part VIII in respect of Reciprocal Taxation $209,047,026*—Newfoundland $13,065,771, Prince Edward Island $3,948,269, Nova Scotia $13,010,754, New Brunswick $19,789,652, Quebec $55,492,689, Ontario $71,598,155, Manitoba $12,400,026, British Columbia $19,741,710; *Payments under Part II in respect of Fiscal Stabilization $94,000,000*—British Columbia $94,000,000.

Payments to provinces under the Public Utilities Income Tax Transfer Act $292,488,693—Newfoundland $10,663,966, Prince Edward Island $3,987,724, Quebec $22,244,646, Ontario $50,953,422, Manitoba $6,121,005, Saskatchewan $19,346, Alberta $193,794,967, British Columbia $3,379,444, Northwest Territories $926,392, Yukon $397,781.

Recovery under Federal-Provincial Fiscal Revision Act 1964, c. 26, Sec. 6, Youth Allowances Act ($213,131,817)—Quebec ($213,131,817).

Auditor General $357,610

Contribution to the Canadian Comprehensive Auditing Foundation $353,800

Grant to the International Organization of Supreme Audit Institutions $3,810

FISHERIES AND OCEANS $34,780,140

Department $34,780,140

Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research $351,740—Dalhousie University Halifax NS $73,500.

Grant to biology students capable of taking instruction and working in the French language $92,000

Marine Sciences Research Laboratory of Memorial University $150,000—Memorial University St John's Nfld $150,000.

Membership fee—International Hydrographic Organization $20,837

Intergovernmental Oceanographic Trust Fund $15,000

Sea Use Council $15,000

Special assistance to self-employed Atlantic and Labrador fishermen affected by abnormal ice conditions $3,720,461

Assistance to the Committee on Seals and Sealing $75,924

Contribution to Atlantic commercial salmon fishermen to buy back licenses $1,692,621

Contributions for Atlantic Fisheries Technological Development and Information Transfer $893,366—College of Fisheries St John's Nfld $154,000, M Renaud Cap-aux-Meules Que $75,000.

FISHERIES AND OCEANS—*Continued*

Contribution to the Canadian Science Writers' Association to defray the cost of an annual award for science writing in the area of science and natural resources $1,500

Contribution to Canadian Sealers Association $65,000

Contribution to the Club nautique Deschaillons for the development of a marina $606,426—Club nautique Deschaillons Deschaillons Que $606,426.

Contribution towards Fisheries Development Programs in Labrador $1,073,286—H B Dawe Ltd Cupids Nfld $93,689, Eagle River Development Assoc Labrador Nfld $81,400, East Coast Development Assoc Labrador Nfld $147,400, East Shore Development Assoc Labrador Nfld $399,400, Fishermen's Committee Henley Harbour Labrador Nfld $51,955, Fishermen's Committee Square Island Labrador Nfld $86,110, Labrador Fishermen's Union Shrimp Co Labrador Nfld $51,007.

Contribution to commercial licensed fishermen of the North-Shore and Lower St Lawrence and the Magdalen Islands $2,602,092—L Albert Newport Que $100,000, G Allain Gascons Que $327,984, L Beauchamps Newport Que $410,645, R Blanchette Pointe-au-Pere Que $156,000, C Boudreau Laverniere Que $50,256, G Chevarie Pointe-au-Loup Que $81,305, R Cotton Riviere-au-Renard Que $100,000, R Dupuis Anse-a-Valleau Que $100,000, A English Rivière-au-Renard Que $91,477, R Langlois Matane Que $385,000, M O'Connor Riviere-au-Renard Que $421,765, J P Paradis Rivière-au-Renard Que $100,000, R Touzel Sheldrake Que $50,338.

Contribution towards the cost of installing ice-making and ice-storage facilities under the Atlantic fisheries ice-making/storage infrastructure program $455,200—Abegveit Seafoods Ltd Naufrage PEI $104,000, Barry's Ltd Curling Nfld $90,000, Pleasant Bay Fish Co Ltd Pleasant Bay NS $115,200, Tignish Fisheries Co-op Assoc Tignish PEI $59,800.

Contribution to registered fish plants, corporations, individuals or groups of individuals, involved in the harvesting, processing, marketing or transportation of fish in PEI $201,331—Miminegash Ice Club Miminegash PEI $55,253, Tignish Fisheries Co-op Assoc Tignish PEI $68,112.

Contribution to the Council of Forest Industries of British Columbia $50,000—Council of Forest Industries Vancouver BC $50,000.

Deficiency Payments for frozen Cod Products $148,998—Ocean Harvesters Harbour Grace Nfld $62,456.

Contribution to the Fisheries Council of Canada $35,000

Contribution for the Fisheries Resource Employment Development for Youth (FREDY) $4,430,919—Assoc Quebecoise de l'industrie de la peche Quebec Que $1,387,750, Atlantic Salmon Federation St Andrews NB $76,548, Baie Ste Anne Property Services Baie Ste Anne NB $86,116, Bay of Islands South Shore Development Assoc Corner Brook Nfld $143,495, H&K Enterprises Ltd Halifax NS $1,505,999, Margaree Salmon Assoc Margaree Forks NS $55,554, New Brunswick Wildlife Federation Moncton NB $106,884, PEI Fishermen's Assoc Charlottetown PEI $193,765, Prince County Fishermen's Assoc Alberton PEI $52,060, Salmon Preservation Assoc Corner Brook Nfld $88,291, United Maritime Fishermen Moncton NB $263,919, Ville de Tracadie Tracadie NB $76,760.

Contribution to commercial licensed fishermen and fishermen's association of the Magdalen Islands $114,968

Contribution to indigenous persons or groups of Northern Quebec, related to their hunting and fishing activities $250,000—Akulivik Northern Village Akulivik Que $167,000, Inukjuakd Northern Village Inukjuakd Village Que $82,900.

Contribution to the International Game Fish Association $10,000

Contribution to Les Amis de la Marina Inc Shippegan New Brunswick for a marina development project $300,000—Les Amis de la Marina Shippegan NB $300,000.

Liabilities under the Fisheries Improvement Loans Act $2,367,424—Bank of British Columbia Vancouver BC $66,971, Bank of Nova Scotia Toronto Ont $152,546, Canadian Imperial Bank of Commerce Delta BC $67,455, Canadian Imperial Bank of Commerce Vancouver BC $546,271, La Caisse Populaire de Ste-Anne des Monts Ste-Anne des Monts Que $61,552, Prince Rupert Fishermen's Credit Union Prince Rupert BC $117,378, Royal Bank of Canada Vancouver BC $203,744, Toronto Dominion Bank Vancouver BC $69,883.

Contribution to the Corporation de la Marina Lotbinière Inc for the development of a marina $49,953

Contributions in respect of the to New Employment Expansion and Development (NEED) Program $204,334—Maritime Fishermen's Union Shediac NB $80,230.

Contribution towards Fisheries Development Programs in PEI $196,859—Prince County Fishermen's Assoc Alberton PEI $100,000.

Contribution towards Fisheries Development Programs in Southeast New Brunswick $385,313—L'Association des Fumeurs de Hareng du Cap-Pelé Cap-Pelé NB $50,000.

Contributions towards the cost of installing bait, fish unloading, ice-making and power facilities approved under the Special Recovery Capital Projects Program (SRCPP) $8,279,551—Acadian Fish Processors Ltd Lower West Pubnico NS $233,491, Arisaig Fisheries Ltd Antigonish NS $385,356, Atlantic Fishermen's Marketing Cooperative Ltd Yarmouth NS $172,594, Aucoin Enterprises Cheticamp NS $117,045, Bay of Fundy Fisheries Ltd Annapolis County NS $57,914, Casey Fisheries Ltd Digby NS $68,275, Cheticamp Fish Co-op Cheticamp NS $163,713, Clearwater Seafoods Ltd Bedford NS $95,788, Comeau's Seafoods Ltd Saulnierville NS $50,000, Comité des Pêcheurs de Kegaska Kegaska Que $635,461, Comite de Pecheurs de Lourdes-de-Blanc Sablon Lourdes-de-Blanc Sablon Que $586,006, Comite de Pecheurs de Old Fort Bay Old Fort Bay Que $769,133, Comité de Pecheurs de St-Augustin St-Augustin Que $673,801, Connors Bros Ltd Clark Harbour NS $50,000, I Deveau Fisheries Ltd Meteghan NS $191,468, Doucet Fisheries Ltd Weymouth NS $58,781, Fort Point Fisheries Ltd Gunning Cove NS $110,094, G G Fisheries Ltd Shelburne NS $106,973, Gidney Fisheries Ltd Sandy Cove NS $61,472, H Anderson Lobster Sal[illegible] Auld's Cove NS $99,769, Havre Boucher Fish & Marine Supply Havre Boucher NS $51,716, Heighton Lobster Pound River John NS $96,760, Highland Fisheries Ltd Glace Bay NS $204,434, Hopkins & Devine Fisheries Ltd Woods Harbour NS $50,652, D B Kenney Fisheries Ltd Westport NS $110,355, K & N Fisheries Ltd Upper Port Latour NS $101,400, L R McRae Fisheries Ltd Halifax NS $66,526, R & K Murphy Enterprises Ltd Lower Wedgeport NS $184,460, R E Newell Fisheries Ltd Volgers Cove NS $212,468, North Bay Fishermen's Co-op Antigonish NS $66,018, Pointe Sapin Co-op Pointe Sapin NB $115,000, RIA MAR Fisheries Ltd Hubbards NS $59,972, Sea-Lect Canada Ltd Bedford NS $425,539, Stoney Island Fisheries Ltd Stoney Island NS $155,074, United Maritime Fishermen Moncton NB $66,687, Victoria Co-op Bay St Lawrence NS $39,200.

Contribution to ice-making facilities (Special Employment Initiative) $50,000—North Bay Fishermen's Co-op Antigonish NS $50,000.

Contribution to the Vancouver Public Aquarium Association $500,000—Public Aquarium Assoc Vancouver BC $500,000.

Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization $5,352,537—L Chiasson and

FISHERIES AND OCEANS—*Concluded*

Minister of Finance Province of NB Fredericton NB $100,000, F D d'Entremont and NS Fisheries Loan Board Halifax NS $96,748, T Duguay and Minister of Finance Province of NB Fredericton NB $100,411, L Foulem and Minister of Finance Province of NB Fredericton NB $100,000, M Green Fredericton NB $62,549, J Haché and Minister of Finance Province of NB Fredericton NB $100,000, M Noel and Minister of Finance Province of NB Fredericton NB $125,000, W D Outhouse Fredericton NB $52,400, AF Theriault & Son Ltd and Inshore Fisheries Ltd Halifax NS $100,000.

Contribution to the World Wildlife Fund (Canada) for a study of arctic cetaceans $22,500

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT $1,767,720,714

Department $1,767,720,714

INDIAN AND INUIT AFFAIRS PROGRAM $1,155,186,583

Indian Annuities Treaty Payments $876,035

Grants to British Columbia Indian bands in lieu of a per capita annuity $300,000

Grants to individual Indians and Inuit organizations to support their educational and cultural advancement $24,547,932—Williams Lake Band Williams Lake BC $105,981.

Grants to individual Indian and Inuit, their bands, settlements, corporations, or other legal entities for economic development and employment $4,774,931

Social assistance payments to individual Indians, Inuit and non-Indians residing on Indian reserves $55,366,095—Ebb and Flow Band Ebb and Flow Man $586,924, Fort Alexander Band Pinefalls Man $1,123,876, Kluskus Band Quesnel BC $62,158, Quesnel Band Quesnel BC $104,093, Nazko Band Quesnel BC $125,279.

Grants to Indian bands, their district councils and Inuit settlements to support their administration $19,919,594—Ahousaht Band Ahousaht BC $71,568, Alexander Band Morinville Alta $53,179, Alexis Band Glenevis Alta $55,842, Alkali Lake Band Williams Lake BC $53,897, Anaham Band Alexis Creek BC $67,850, Attawapiskat Band Attawapiskat Ont $67,157, Batchewana Band Sault Ste Marie Ont $50,516, Beardy's Band Duck Lake Sask $69,157, Beausoleil Band Via Penetanguishene Ont $57,184, Bella Coola Band Bella Coola BC $114,187, Betsiamites Band Bersimis Que $69,157, Big Cove Band Rexton NB $69,157, Big River Band Debden Sask $69,157, Bigstone Band Desmarais Alta $69,157, Big Trout Lake Band Big Trout Lake Ont $55,842, Blackfoot Band Gleichen Alta $69,157, Blood Band Cardston Alta $69,157, Burnt Church Band Legaceville NB $55,842, Canim Lake Band 100 Mile House BC $50,733, Cape Mudge Band Quathiaski Cove BC $50,798, Caribou Lake Band Weagamow Lake Ont $50,516, Carry the Kettle Band Sintaluta Sask $63,831, Chehalis Band Harrison Mills BC $67,836, Chemainus Band Ladysmith BC $56,536, Chippewas of Kettle Point Band Forest Ont $61,168, Chippewas of Rama Band Rama Ont $50,516, Chippewas of Sarnia Band Sarnia Ont $58,505, Chippewas of the Thames Band Muncey Ont $66,494, Cold Lake Band Grand Centre Alta $63,831, Constance Lake Band Calstock Ont $55,842, Cote Band Kamsack Sask $69,150, Couchinching Band Fort Frances Ont $55,842, Cowessess Band Broadview Sask $69,157, Cowichan Band Duncan BC $123,542, Cree Band Fort Chipewyan Alta $63,831, Curve Lake Band Curve Lake Ont $55,842, Dene Tha' Band Chateh Alta $69,200, English River Band Patuanak Sask $50,516, Eskasoni Band Eskasoni NS $69,157, Enoch Band Winterburn Alta $58,505, Ermineskin Band Hobbema Alta $69,157, Fishing Lake Band Wadena Sask $53,179, Fond du Lac Band Fond du Lac Sask $55,842, Fort Albany Band Fort Albany Ont $61,168, Fort Hope Band Fort Hope Ont $66,494, Fort William Band Thunder Bay Ont $50,516, Frog Lake Band Frog Lake Alta $64,168, Garden River Band Sault Ste Marie Ont $58,505, Gitanmaax Band Council Hazelton BC $64,142, Gitlakdamix New Aiyansh BC $79,021, Gitwangak Band Council Kitwanga BC $57,130, Golden Lake Band Golden Lake Ont $50,516, Gordon Band Punnicky Sask $69,157, Grassy Narrows Band Grassy Narrows Ont $53,179, Great Whale River Cree Band Council Great Whale River Que $63,861, Heiltsuk Band Waglisla BC $114,855, Hurons de Lorette Band Village des Hurons Que $69,157, Iroquois of St Regis Band Cornwall Ont $69,157, Islington Band Whitedog Ont $58,505, James Smith Band Kinistini Sask $69,157, John Smith Band Birch Hills Sask $50,516, Kahkewistahew Band Broadview Sask $53,179, Kashechewan Band Kashechewan Ont $61,168, Keeseekoose Band Kamsack Sask $58,505, Kehewin Band Bonnyville Alta $55,842, Key Band Norquay Sask $50,516, Kincolith Band Kincolith BC $65,898, Kispiox Band Council Hazelton BC $54,840, Kitamaat Band Kitamaat BC $61,908, Kitasoo Band Klemtu BC $81,577, Kitkatla Band Kitkatla BC $63,520, Lac la Ronge Band La Ronge Sask $69,157, Lac Seul Band Lac Seul Ont $69,157, Lac St Jean Band Pointe Bleue Que $69,157, Lakalzap Band Greenville BC $76,545, Lake Babine Indian Band Burns Lake BC $84,388, La Romaine Band La Romaine Que $53,179, Lax Kw'Alaams Band Port Simpson BC $87,369, Lesser Slave Lake Indian Regional Council Slave Lake Alta $322,127, Little Pine Band Paynton Sask $58,505, Little Red River Band Fox Lake Alta $69,200, Long Lake No 58 Band Long Lac Ont $55,824, Louis Bull Band Hobbema Alta $55,842, Lower Nicola Band Merritt BC $56,129, Lytton Band Lytton BC $63,831, Makwa Sahgaiechan Band Loon Lake Sask $50,516, Manouane Band Berthier Que $63,861, Masset Band Masset BC $87,501, Micmacs of Mania Band Council Mania Que $50,516, Mingan Band Mingan Que $51,323, Mohawk Council of Kanawake Band Kanawake Que $69,157, Mohawks of the Bay Quinte Band Deseronto Ont $50,516, Montreal Lake Band Montreal Lake Sask $69,157, Moose Factory Band Moose Factory Ont $51,868, Moosomin Band Cochin Sask $53,179, Moravian of the Thames Band Thamesville Ont $50,516, Moricetown Band Council Smither BC $66,168, Mosquito Band Cando Sask $50,516, Mount Currie Band Mount Currie BC $84,894, Muskeg Lake Band Leask Sask $53,179, Muskowekwan Band Lestock Sask $53,179, Musqueam Band Vancouver BC $74,431, Nanaimo Band Nanaimo BC $57,461, Necoslie Indian Band Fort St James BC $73,643, Nemaiah Valley Band Nemaiah Valley BC $61,104, Nimpkish Band Alert Bay BC $125,283, Nipissing Band Sturgeon Falls Ont $53,179, Nut Lake Band Rose Valley Sask $69,157, Obedjiwan Band Obedjiwan Via Roberval Que $69,157, Ochapowace Band Whitewood Sask $53,179, Odanak Band Odanak Que $53,179, One Arrow Band Batoche Sask $50,516, Oneidas of the Thames Band Southwold Ont $69,157, Onion Lake Band Lloydminster Sask $67,157, Osnaburgh Band New Osnaburgh Ont $61,168, Pasqua Band Fort Qu'Appelle Sask $55,842, Paul Band Duffield Alta $58,505, Peepeekisis Band Balcarres Sask $66,494, Peigan Band Standoff Alta $69,157, Piapot Band Cupar Sask $61,168, Pikangikum Band Pikangikum Ont $63,831, Poorman Band Quinton Sask $66,494, Poundmaker Band Cut Knife Sask $53,179, Red Earth Band Red Earth Sask $50,516, Red Pheasant Band Cando Sask $55,842, Restigouche Band Council Restigouche Que $69,463, River Desert Band Council Maniwaki Que $70,166, Saddle Lake Band Saddle Lake Alta $69,157, Saint Mary's Band Fredericton NB $50,516, Sakimay Band Grenfell Sask $53,179, Samson Band Hobbema Alta $69,157, Sandy Lake Band Sandy Lake Ont $69,157, Sandy Lake Band Shell Lake Sask $69,157, Sacee Band Calgary Alta $55,842, Seabird Island Band Agassiz BC $61,195, Sechelt Band Sechelt BC $62,971, Seine River Band Mine Centre Ont $67,000, Sept-Iles Maliotenam Band Sept-Iles Que $69,157, Shubenacadie

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Band Shubenacadie NS $63,831, Six Nations Traditional Hereditary Chief of Oka Oka Que $61,168, Skidegate Band Skidegate BC $54,362, Spanish River Band Massey Ont $66,494, Squamish Band North Vancouver BC $93,648, Standing Buffalo Band Fort Qu'Appelle Sask $53,179, Stoney Band Morley Alta $69,157, Stony Creek Indian Band Vanderhoof BC $62,253, Stony Rapids Band Stony Rapids Sask $55,842, Stuart Trembleur Indian Band Fort St James BC $83,308, Sturgeon Lake Band Shellbrook Sask $63,831, Sunchild Band Rocky Mountain House Alta $50,896, Sweetgrass Band Gallivan Sask $55,842, Thunderchild Band Turtleford Sask $63,831, Tobique Band Perth-Andover NB $58,505, Tsulquate Band Port Hardy BC $56,813, Upper Nicola Band Merritt BC $56,129, Ulkatcho Band Anahim Lake BC $58,791, United Chiefs Council of Manit Sudbury Ont $78,750, Walpole Island Band Wallaceburg Ont $69,157, Waterhen Lake Band Waterhen Lake Sask $55,842, West Bay Band Excelsior Ont $63,831, Weymontachie Band Sanmaur Que $53,179, White Bear Band Carlyle Sask $69,157, Whitefish Lake Band No 128 Goodfish Lake Alta $66,168, Wikwemikong Band Wikwemikong Ont $69,157.

Contributions to Indian bands for land selection $1,234,415—Meawpukek Band Conne River Nfld $150,000, Peter Ballantyne Band Pelican Narrows Sask $50,000, Union of New Brunswick Indians Fredericton NB $75,799.

Contributions to commissions for investigation, negotiation and mediation of Indian and Inuit claims and grievances $345,022—Gary Moungman Band Surrey BC $50,270.

Contributions to the province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador $7,099,500—Newfoundland Exchequer Account St John's Nfld $7,099,500.

Contributions to Indian bands for land management $1,143,330—Blackfoot Band Gleichen Alta $77,688, Blood Band Cardston Alta $159,359, Cowichan Band Duncan BC $50,000, Pegigan Band Standoff Alta $150,000, Sechelt Band Sechelt BC $56,928, Westbank Band Westbank BC $68,000.

Contributions to Indian bands for membership administration $744,875

Contributions to Indian and Inuit settlements, their school boards, provincial governments, organizations or associations for educational services and facilities—Services $320,045,716—Abegweit Band Cornwall PEI $180,721, Abitibiwinni Band Amos Que $675,967, Adams Lake Band Chase BC $226,643, Afton Band Afton NS $135,676, Ahousaht Band Ahousaht BC $394,118, Alderville Band Roseneath Ont $140,675, Alexander Band Morinville Alta $935,263, Alexis Band Glenevis Alta $219,545, Alexis Creek Band Chilanko Forks BC $152,468, Alkali Lake Band Williams BC $453,274, Anaham Band Alexis Creek BC $312,993, Anderson Lake Band D'Arcy BC $107,050, Anspayaxw School Society Hazelton BC $510,676, Antigonish School Board Antigonish NS $185,985, Arcola School Division No 72 Arcola Sask $309,881, Atlantic Provinces Special Education Authority Halifax NS $59,707, Attawapiskat Band Attawapiskat Ont $220,690, Avatag Cultural Institute Inukjuak Que $138,838, Awasis Agency of Northern Manitoba Thompson Man $65,736, Baie des Chaleurs Band Carleton Que $87,762, Balcarres School Division No 87 Balcarres Sask $479,304, Barriere Lake Band Council Rapid Lake Que $180,444, Batchewana Band Sault Ste Marie Ont $772,965, Battleford School Division No 58 Battleford Sask $76,500, Beardy's Band Duck Lake Sask $1,517,936, Bearskin Lake Band Bearskin Lake Band Ont $80,436, Beaver Lake Band Lac la Biche Alta $439,754, Bella Bella Community School Bella Bella BC $1,958,684, Bella Coola Band Bella Coola BC $633,882, Berens River Band Berens River Man $140,998, Betsiamites Band Bersimis Que $2,593,682, Big "C" Band La Loche Sask $469,720, Biggar School Division No 50 Biggar Sask $346,840, Big Grassy Band Morson Ont $407,676, Big Island Band Morson Ont $133,764, Big River Band Debden Sask $200,245, Bigstone Educations Authority Demarais Alta $541,980, Big Trout Lake Band Big Trout Lake Ont $200,073, Birdtail Sioux Band Beulah Man $376,776, Blackfoot Band Gleichen Alta $179,600, Blood Band Cardston Alta $167,098, Blood Reserve School Bus Co-op Cardston Alta $2,149,155, Bloodvein Band Bloodvein Man $93,047, Blue Quills Native Education St Paul Alta $3,236,794, Bonaparte Band Cache Creek BC $114,643, Broadview School Division No 18 Broadview Sask $727,861, Brokenhead Band Scanterbury Man $188,749, Buffalo Plains School Division No 21 Regina Sask $55,198, Buffalo River Band Dillon Sask $248,888, BULL Sam Sherwood Park Alta $115,062, Calgary Board of Education Calgary School District No 19 Calgary Alta $589,427, Calgary Catholic Board of Education Calgary Separate School District No 1 Calgary Alta $452,589, Campbell River Band Campbell River BC $59,700, Canim Lake Band 100 Mile House BC $499,482, Canoe Creek Band Dog Creek BC $54,632, Canoe Lake Band Canoe Narrows Sask $273,499, Cape Breton District School Board Sydney NS $459,142, Cape Mudge Band Quathiaski Cove BC $125,500, Cardston School Division No 2 Cardston Alta $1,897,004, Caribou Lake Band Weagamow Lake Ont $106,881, Carrier Sekani Tribal Council Prince George BC $75,000, Cat Lake Band Cat Lake Ont $55,614, Centennial Academy (1975) Inc Montréal Que $78,167, Central Algoma Board of Education Richard's Landing Ont $70,592, Chapleau Board of Education Chapleau Ont $62,937, Chapel Island Band St Peter's NS $261,055, Chateauguay Band Chateauguay Que $88,410, Chehalis Band Harrison Mills BC $619,389, Chemahawin Band Easterville Man $884,786, Chemainus Band Ladysmith BC $111,190, Chilliwack Area Indian Council Chilliwack BC $438,432, Chippewas of Kettle Point Band Forest Ont $134,515, Chippewas of Georgina Island Band Sutton West Ont $159,577 Chippewas of Sarnia Band Sarnia Ont $199,727, Chippewas of the Thames Band Muncey Ont $411,871, Clayoquot Band Tofino BC $123,698, Colchester East Hants Shool Board Truro NS $1,048,798, Cold Lake Band Grand Centre Alta $84,253, Coldwater Band Merritt BC $267,773, Constance Lake Band Calstock Ont $1,049,252, Cook's Ferry Band Spences Bridge BC $86,848, Coordination Attikamekw Sipi Committee La Tuque Que $213,421, Coqualeetza Educational Training Sardis BC $271,043, Coqualeetza Cultural Centre Sardis BC $112,000, Cote Band Kamsack Sask $243,791, Couchinching Band Fort Frances Ont $1,335,156, County of Lac St Anne No 28 Sangudo Alta $261,520, County of Newell No 4 Brooks Alta $142,140, County of Parkland No 31 Stony Plain Alta $1,030,994, County of Ponoka No 3 Ponoka Alta $1,088,373, County of Smoky Lake No 13 Smoky Lake Alta $262,294, County of St Paul No 19 St Paul Alta $1,522,291, County of Vulcan No 2 Vulcan Alta $334,580, County of Wetaskiwin No 10 Wetaskiwin Alta $511,474, County of Wheatland No 16 Strathmore Alta $640,467, Cowessess Band Broadview Sask $102,500, Cowichan Band Duncan BC $707,633, Crane River Band Crane River Man $295,114, Cree Band Fort Chipewyan Alta $110,100, Cree Regional Authority Val D'Or Que $215,721, Cross Lake Band Cross Lake Man $425,922, Cumberland House Band Cumberland House Sask $246,606, Cupar School Division No 28 Cupar Sask $727,307, Curve Lake Band Curve Lake Ont $815,884, Dakota Ojibway Tribal Council Brandon Man $2,104,070, Dakota Plains Band Edwin Man $250,213, Dakota Tipi Band Portage la Prairie Man $95,144, Dalhousie University Halifax NS $98,323, Dauphin-Ochre School Area No 1 Dauphin Man $361,525, Dauphin River School Division No 1 Inc Gypsumville Man $202,501, Deer Lake Band Red Lake Ont $136,762, Desolation Sound Tribal Council Powell River BC $218,732, Ditidaht Band Port Alberni BC $102,460, Dokis Band Sault Ste Marie Ont $217,023, Drumheller Valley School Division No 62 Drumheller Alta $169,909, Dryden Board of Education Dryden Ont $68,851, Eagle Lake Band Eagle Lake Ont $334,643, Eastern Québec Band Sillery Que $305,316, Eastern

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Townships Band Lennoxville Que $75,344, Ebb and Flow Band Ebb and Flow Man $157,662, Ecole Weston Inc Montréal Que $63,738, Edmonton Roman Catholic Separate School District No 7 Edmonton Alta $79,165, Ehattesaht Band Queen's Cove BC $93,000, English River Band Patuanak Sask $399,337, Enoch Band Winterburn Alta $189,170, Ermineskin Band Hobbema Alta $62,319, Eskasoni Band Eskasoni NS $2,995,763, Espanola Board of Education Espanola Ont $153,183, Exshaw School District No 1699 Exshaw Alta $550,171, Fairford Band Fairford Man $1,175,182, Federation of Saskatchewan Indians Saskatoon Sask $667,750, Fisher River Band Koostatak Man $1,229,575, Flying Dust Band Meadow Lake Sask $649,880, Fond du Lac Band Fond du Lac Sask $241,600, Fort Albany Band Moosonee Ont $52,181, Fort Alexander Band Pine Falls Man $3,547,960, Fort Babine Education Society Smither BC $147,564, Fort Hope Band Geraldton Ont $338,263, Fort McMurray Roman Catholic Separate School District No 32 Fort McMurray Alta $103,451, Fort McMurray School District No 2833 Fort McMurray Alta $51,246, Fort Nelson Indian Band Fort Nelson BC $162,300, Fort Vermilion School District No 52 Fort Vermilion Alta $1,789,572, Fort William Band Thunder Bay Ont $115,579, Fountain Band Lillooet BC $217,145, Four Band Hobbema Alta $325,595, Fraser Lake Indian Band Fort Fraser BC $110,420, Frog Lake Band Frog Lake Alta $337,143, Frontier School Division No 45 Winnipeg Man $269,050, Frontier School Division No 48 Winnipeg Man $9,269,883, Garden Hill Band Island Lake Man $208,847, Garden River Band Sault Ste Marie Ont $505,086, Geraldton Board of Education Geralton Ont $56,346, Gibson Band Bala Ont $136,085, Gitanmaax Band Council Hazelton BC $295,164, Gitksan-Carrier Education Society Hazelton BC $217,012, Gitlakdamix Band New Aiyansh BC $262,795, Gitsegukla Native Education Society South Hazelton BC $306,568, Gitwangak Band Council Kitwanga BC $128,703, Glen Avon Protestant Separate School District No 5 St Paul Alta $222,521, God's Lake Band God's Lake Narrows Man $211,697, God's River Band God's River Man $65,839, Golden Lake Band Golden Lake Ont $424,720, Golfe Band Sept-Îles Que $323,246, Grand Rapids Band Grand Rapids Man $475,608, Grassy Narrows Band Grassy Narrows Ont $111,285, Hagwilget Band Council New Hazelton BC $187,000, Hartley Bay Band Hartley Bay BC $80,184, Heart Lake Band Heart Lake Alta $92,543, Heultsuk Band Waglesla BC $52,776, Hesquiaht Band Tofino BC $79,027, Hiawatha Band Keene Ont $134,035, Hobbema Transport Ponoka Alta $1,087,377, Hollow Water Band Wanipigow Man $727,652, Homalco Band Churchouse BC $51,033, Houle Cardinal Bus Lines St Paul Alta $544,835, Hurons de Lorette Band Village des Hurons Que $1,177,560, Indian Head School Division No 19 Indian Head Sask $544,919, Ingenika Indian Band Ingenika Point BC $139,530, Institut éducatif et culturel Attikamek-Montagnais Village des Hurons Que $297,159, Interlake Reserves Tribal Ashern Man $219,398, Interlake Tribal Division for Schools Inc Ashern Man $1,340,946, Inverness School Board Inverness NS $113,977, Iroquois of St Regis Band Cornwall Ont $2,360,203, Iskut Band Iskut BC $77,520, Island Lake Band Loon Lake Sask $378,501, Island Lake Tribal Council Winnipeg Man $1,685,368, Islington Band Whitedog Ont $161,333, Jackhead Band Dallas Man $113,402, James Bay Lowlands James Bay Ont $596,972, James Smith Band Kinistini Sask $1,573,126, John Smith Band Birch Hills Sask $388,767, Joseph Bighead Band Pierceland Sask $347,927, Kahkewestahow Band Broadview Sask $101,584, Kamloops Band Kamloops BC $164,780, Kamsack School Division No 35 Kamsack Sask $710,566, Kasabonika Lake Band Kasabonika Ont $91,369, Kashechewan Band Kashechewan Band Ont $185,041, Keeseekoose Band Kamsach Sask $182,355, Keeseekoowenin Band Elphinstone Man $373,373, Keewatin Tribal Council Thompson Man $3,240,816, Kehewin Band Bonnyville Alta $929,019, Kenora Board of Education Kenora Ont $450,587, Kenora Roman Catholic SSC Kenora Ont $257,694, Kent County Board of Education Chatham Ont $291,060, Key Band Norquay Sask $74,564, Kilkenny District S B Geraldtonrows Ont $144,300, Kincolith Band Kincolith BC $183,838, Kinistini Band Chagoness Sask $362,995, Kinistini School Division No 55 Kinistini Sask $88,887, Kipawa Band Council Temiscaming Que $70,023, Kitamaat Band Kitamaat BC $349,596, Kitasoo Band Klemtu BC $624,630, Kitkatla Band Kitkatla BC $100,944, Kitwancool Band Council Kitwanga BC $195,000, Kwakiutl Band Port Hardy BC $64,400, Kyuquot Band Kyuquot BC $71,559, Lac la Biche School Division No 51 Lac la Biche Alta $104,472, Lac la Croix Band Fort Frances Ont $469,444, Lac la Ronge Band La Ronge Sask $2,775,585, Lac Simon Band Louvicourt Que $273,150, Lac St-Jean Band Pointe-Bleue Que $3,847,718, Lac Témiscamingue Band Ville Marie Que $442,083, Lakahahmen Band Deroche BC $59,581, Lakalzap Band Greenville BC $166,835, Lake Babine Indian Band Burns Lake BC $978,049, Lakehead Board of Education Thunder Bay Ont $238,932, Lakehead Roman Catholic Secondary School Board Thunder Bay Ont $245,739, Lakehead Superior Board of Education Thunder Bay Ont $375,698, Lakeland Public School District No 5460 Bonnyville Alta $121,298, Lakeland Roman Catholic Separate School District No 150 Bonnyville Alta $155,581, Lake Manitoba Band Vogar Man $822,489, Lake of the Woods Ojibway Cultural Centre Kenora Ont $80,404, Lake St Martin Band Gypsumville Man $210,782, Lambton County Board of Education Lambeth Ont $351,264, Lanaudiere Band Joliette Que $214,416, La Romaine Band La Romaine Que $109,614, Last Mountain School Division No 29 Govan Sask $956,950, Laurenval Band Duvernay Que $225,114, Laverendrye Band Val D'Or Que $567,472, Lax Kw'Alaams Band Port Simpsom BC $198,701, Lennox Island Band Lennox Island PEI $161,722, Lesser Slave Lake Indian Regional Council Slave Lake Alta $6,719,038, Lethbridge Catholic Separate School District No 9 Lethbridge Alta $98,580, Lethbridge School District No 51 Lethbridge Alta $226,628, Lillooet District Indian Council Lillooet BC $225,340, Little Black Bear Band Goodeve Sask $50,283, Little Black River Band O'Hanley Man $53,019, Little Grand Rapids Band Little Grand Rapids Man $111,550, Little Pine Band Paynton Sask $395,347, Little Red River Band Fox Lake Alta $121,108, Little Saskatchewan Band Gypsumville Man $179,445, Little Shuswap Band Chase BC $57,024, Littonal Band Sept-Iles Que $991,584, London Board of Education London Ont $139,838, Long Lake No 58 Band Long Lac Ont $504,237, Long Lake No 77 Band Long Lac Ont $348,328, Long Point Band Council Winneway River Que $789,764, Louis Joliet Band Havre St-Pierre Que $178,811, Lower Kootenay Band Creston BC $66,684, Lower Nicola Band Merritt BC $281,656, Lower Similkameen Band Keremeos BC $167,754, Lytton Band Lytton BC $513,467, Makwa Sahgaiechon Band Loon Lake Sask $1,315,753, Man Indian Brotherhood Winnipeg Man $100,000, Manitoba Indian Cultural Education Winnipeg Man $218,245, Manitoba Indian Education Board Winnipeg Man $1,597,967, Manitoba Keewatinowi Okimakonae Thompson Man $100,000, Manitoulin Board of Education Little Current Ont $737,916, Manouane Band St Michel des Saints Que $368,376, Manybears Damien Gleichen Alta $52,525, Maple Creek School Division No 17 Maple Creek Sask $53,920, Marieval Community Education Centre Yorkton Sask $1,857,386, Maskwachees Cultural College Hobbema Alta $134,972, Masset Band Masset BC $327,328, Mathias Colomb Band Pukatawagan Man $172,753, Mattagami Band Gogama Ont $96,048, Maunicie Band Shawinigan Que $75,305, McLeod Lake Indian Band McLeod Lake BC $59,622, Melville Comprehensive School Melville Sask $56,727, Membertou Band Sydney NS $215,171, Metchewais Maynard Grand Centre Alta $151,788, Micmacs of Maria Band Council Maria Que $302,149, Middlesex County Board of Education London Ont $110,678, Millbrook Band Truro NS $188,393, Micmac Assoc of Cultural Studies Sydney NS $292,964, Mingan Band Mingan Que $142,739, Ministere de l'Education de Quebec Que $77,311, Minister of Finance Province of British Columbia Victoria BC $27,751,030, Minister of Finance Province of New Brunswick Fredericton NB $2,549,098, Mississauga Band Blind

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

River Ont $391,394, Mistawasis Band Leask Sask $864,330, MLDC Management Co Ltd Meadow Lake Sask $1,807,461, Mohawk Council of Kanawake Kanawake Que $2,687,053, Mohawks of the Bay of Quinte Band Deseronto Ont $853,802, Mont Les Escoumins Council Les Escoumins Que $242,601, Montreal Lake Band Montreal Lake Sask $1,148,779, Mont Schefferville Band Schefferville Que $385,248, Moose Deer Point Band MacTier Ont $198,660, Moose Factory Band Moose Factory Ont $1,232,739, Moose Lake Band Moose Lake Man $562,321, Moose Woods Band Saskatoon Sask $119,768, Moosomin Band Cochin Sask $274,669, Moravian of the Thames Band Thamesville Ont $95,559, Moricetown Band Council Smithers BC $875,060, Mosquito Band Cando Sask $301,311, Mount Currie Band Mount Currie BC $1,144,000, Mowachaht Band Gold River BC $80,880, Muskeg Lake Band Leask Sask $485,955, Muskowekwan Education Centre Lestock Sask $1,150,124, Musqueam Band Vancouver BC $255,061, Naicatchewenin Band Devlin Ont $358,041, Nanaimo Band Nanaimo BC $193,355, Naskapi Band Council of de Schefferville Schefferville Que $235,685, Natashquan Band Natashquan Que $99,372, Necoslie Indian Band Fort St James BC $684,860, Nelson House Band Nelson House Man $1,677,381, Nemaiah Valley Band Nemaiah Valley BC $95,995, Neskainlith Chase BC $100,676, Nicickousemenecaning Band Fort Frances Ont $524,177, Nimpkish Band Alert Bay BC $672,600, Ninastako Centre Cardston Alta $164,389, Nipissing Band Sturgeon Falls Ont $699,336, Nipissing Board of Education North Bay Ont $436,976, Nooaitch Band Merritt BC $93,882, Northern Teachers Education Program (NORTEP) La Ronge Sask $640,477, North Battleford Catholic School North Battleford Sask $135,177, North Battleford Management Association North Battleford Sask $595,664, North Battleford School Division No 103 North Battleford Sask $382,425, Northern Districts School Board Thunder Bay Ont $50,139, Northern Lakes School Division No 64 Spiritwood Sask $535,760, Northern Lights School Division No 113 Prince Albert Sask $1,511,269, Northland School Division No 61 Peace River Alta $6,752,231, Northern Nishnawbe Educational Centre Pikangikum Ont $4,017,502, North of Superior Roman Catholic Secondary School Board Sault Ste Marie Ont $322,133, Northside Victoria School Board North Sydney NS $140,189, North Thompson Band Barriere BC $178,066, Northwest Angle 33 Band Angle Inlet Minn USA $229,896, Northwest Angle 37 Band Sioux Narrows Ont $118,579, Norway House Band Norway House Man $221,155, Nut Lake Band Rose Valley Sask $240,323, Nuu Chah Nulth Tribal Council Port Alberni BC $71,500, Oak Lake Band Pipestone Man $412,761, Obedjiwan Band Obedjiwan Que $261,545, Ochapowace Band Whitewood Sask $101,890, O'Chiese Band Rocky Mountain House Alta $81,213, Odanak Band Odanak Que $188,293, Ojibway Cree Band James Bay Ont $229,633, Ojibway and Cree Cultural Centre Sudbury Ont $156,107, Ojibway and Cree Cultural Centre Timmins Ont $428,091, Ojibway Cultural Foundation West Bay Ont $215,170, Ojibways of Onegaming Band Fort Frances Ont $537,927, Okanagan Band Vernon BC $596,302, Okanagan Indian Educational Resources Society Penticton BC $124,000, Oldman River Cultural Centre Brocket Alta $56,019, Old Sun Community College Society Gleichen Alta $324,911, Onake Corporation Cornwall Island Ont $264,549, One Arrow Band Batoche Sask $560,927, Oneidas of the Thames Band Southwold Ont $452,344, Onion Lake Band Lloydminster Sask $2,664,800, Osnaburgh Band New Osnaburgh Ont $84,849, Osoyoos Band Oliver BC $79,606, Oxford House Band Oxford House Man $146,282, Parkland School Division No 63 Parkland Sask $691,712, Pasqua Band Fort Qu'Appelle Sask $127,689, Paul Band Duffield Alta $260,993, Pavillion Band Cache Creek BC $85,572, Paynton School Division No 102 Paynton Sask $65,205, Peepeekisis Band Balcarres Sask $612,856, Peguis Band Hodgson Man $2,969,293, Peigan Band Standoff Alta $732,067, Pelican Lake Band Leoville Sask $102,552, Penelakut Band Chemainus BC $86,599, Penticton Band Penticton BC $146,647, Peter Ballantyne Band Pelican Narrows Sask $2,928,622, Piapot Band Cupar Sask $219,623, Pic Heron Bay Band Heron Bay Ont $110,445, Pic Mobert Band Mobert Ont $146,900, Pictou District School Board Pictou NS $199,139, Pictou Landing Band Trenton NS $139,747, Pikangikum Band Pikangikum Ont $180,690, Pincher Creek School Division No 29 Pincher Creek Alta $420,127, Pincher Creek St Michael's Roman Catholic Separate School District No 18 Pincher Creek Alta $172,408, Pine Creek Band Camperville Man $422,113, Ponoka Roman Catholic Separate School District No 95 Ponoka Alta $245,087, Poorman Band Quinton Sask $1,130,403, Poundmaker Band Cut Knife Sask $589,960, Prince Albert Comprehension High School Prince Albert Sask $134,743, Prince Albert District Chiefs Management Co Prince Albert Sask $378,933, Prince Albert Roman Catholic Separate School Prince Albert Sask $343,048, Prince Albert Rural School Division No 56 Prince Albert Sask $512,329, Prince Albert School Division No 3 Prince Albert Sask $470,003, Protestant Châteauguay Valley Band Châteauguay Que $529,159, Protestant School Board of Greater Montreal Montreal Que $284,618, Protestant School Board Greater Seven Islands Sept-Iles Que $83,943, Qu'Appelle Indian Reservation School Lebret Sask $2,183,123, Rainy River Band Emo Ont $549,470, Rat Portage Band Kenora Ont $86,977, Red Earth Band Red Earth Sask $573,821, Red Earth/Shoal Lake Education Authority Prince Albert Sask $1,049,366, Red Pheasant Band Cando Sask $430,740, Red Rock Band Nipigon Ont $168,208, Red Sucker Lake Band Red Sucker Lake Man $79,838, Regina (East) School Division No 77 Regina Sask $157,795, Regina Roman Catholic Separate School Regina Sask $101,608, Regina School Division No 4 Regina Sask $102,716, Regional School Board of Gaspe New Carlisle Que $82,381, Restigouche Band Council Restigouche Que $2,078,859, Richmond School Board Arichat NS $148,981, River Desert Band Council Maniwaki Que $1,850,230, RJD Williams School for the Deaf Saskatoon Sask $164,856, Rock Bay Band MacDiarmid Ont $72,400, Rocky View School District No 41 Calgary Alta $281,303, Rolling River Band Erickson Man $351,651, Rolling River School Division No 39 Erickson Man $96,535, Roseau River Band Ginew Man $911,683, Saanich Indian School Board Brentwood Bay BC $379,641, Sachigo Lake Band Sachigo Lake Ont $52,284, Saddle Lake Band Saddle Lake Alta $1,496,720, Saddle Lake Full Gospel Church Christian School Saddle Lake Reserve Alta $77,904, Sagkeeng Cultural Centre Pine Falls Man $79,249, Sakimay Band Grenfell Sask $78,145, Sandy Bay Band Marius Man $1,858,255, Sandy Lake Band Favourable Lake Ont $298,149, Sandy Lake Band Shell Lake Sask $255,549, Sarcee Band Calgary Alta $307,381, Saskatoon Board of Directors Saskatoon Sask $1,186,767, Saskatoon Board of Education Saskatoon Sask $282,693, Saskatoon Indian Community College Saskatoon Sask $135,000, Saskatchewan Indian Cultural College Saskatoon Sask $1,502,214, Saskatoon Indian Federated College Regina Sask $1,883,269, Saulteaux Band Cochin Sask $548,355, Sault Ste Marie Roman Catholic Secondary School Board Sault Ste Marie Ont $161,366, Sault Ste Marie District Board Sault Ste Marie Ont $394,838, Schefferville Band Schefferville Que $414,347, Seabird Island Agassiz Band BC $421,960, Sechelt Band Sechelt BC $247,262, Secwepmc Cultural Education Society Kamloops BC $133,575, Seine River Band Mine Centre Ont $560,831, Sept-Iles Maliotenam Band Sept-Iles Que $2,938,060, Serpent River Band Cutler Ont $353,864, Seton Lake Shalalth BC $58,716, Shackan Band Merritt BC $93,882, Shamattawa Band Shamattawa Man $56,094, Shawanaga Band Nobel Ont $108,905, Seguiandah Band Sheguiandah Ont $97,159, Shellbrook Agency Chiefs Shellbrook Sask $86,500, Sheshaht Band Port Alberni BC $313,842, Sheshegwaning Band Sheshegwaning Ont $84,443, Shoal Lake No 39 Band Kejick Ont $308,063, Shoal Lake No 40 Band Kejick Ont $134,380, Shoal Lake Band Pakwaw Lake Sask $482,098, Shoal River Band Pelican Rapids Man $561,552, Short Bear Tribal Council Edwin Man $936,557, Shubenacadie Band Shubenacadie

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

NS $290,914, Shuswap Band Invermere BC $71,308, Sioux Valley Band Griswold Man $1,307,678, Six Nations Band Council Ohswehen Ont $695,190, Six Nations Iroquois Confederation Kanawake Que $82,235, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $184,358, Skidegate Band Skidegate BC $105,149, Skwah Band Chilliwack BC $95,264, Soda Creek Band Williams Lake BC $66,642, South East Resources Development Council Winnipeg Man $881,594, South East Tribal School Division Winnipeg Man $2,804,545, Spallumcheen Band Enderby BC $295,855, Spanish River Band Massey Ont $1,364,168, Squamish Band North Vancouver BC $241,136, Standing Buffalo Band Fort Qu'Appelle Sask $80,233, Stangecoming Band Fort Frances Ont $55,149, Starblanket Band Balcarres Sask $147,204, St Mary's Cranbrook BC $76,812, Stone Band Hanceville BC $156,970, Stoney Band Morley Alta $485,522, Stony Creek Indian Band Vanderhoof BC $323,467, Stoney Creek Indian Band Morley Alta $88,348, Stony Rapids Band Stony Rapids Sask $229,400, St Paul Regional High School District No 1 St Paul Alta $133,544, St Paul School District No 2228 St Paul Alta $286,193, St Theresa Point Band St Theresa Point Man $180,520, Stuart Trembleur Indian Band Fort St James BC $661,269, Sturgeon Lake Band Shellbrook Sask $1,586,315, Sturgeon School Division No 24 Morinville Alta $191,795, Sturgis School Division No 45 Sturgis Sask $64,711, Sucker Creek Band Little Current Ont $260,286, Sudbury Board of Education Sudbury Ont $152,379, Summer Beaver Settlement Council Pickle Lake Ont $332,700, Sunchild Band Rocky Mountain House Alta $55,205, Swampy Cree Tribal Council The Pas Man $101,292, Swan Lake Band Swan Lake Man $426,512, Swan Valley School Division No 35 Swan River Man $91,683, Sweetgrass Band Gallivan Sask $501,750, Tahltan Band Telegraph Creek BC $58,434, Takla Lake Indian Band Takla Landing BC $174,025, Tallcree Band Fort Vermilion Alta $421,583, Temagami Band Temagami Ont $170,843, Teulon Residences Inc Teulon Man $63,700, TFHQ District Chiefs Council Fort Qu'Appelle Sask $345,245, The Pas Band The Pas Man $2,429,489, Thibeault Roman Catholic Separate School District No 35 Morinville Alta $54,765, Thunderchild Band Turtleford Sask $1,078,470, Temiscaming Band Council Notre-Dame du Nord Que $72,164, Timmins Board of Education Timmins Ont $321,250, Tracadieche Band Maria Que $160,317, Treaty 8 Tribal Assoc Fort St John BC $52,430, Tsawataineuk Band Kingcomk Inlet BC $98,500, Tsulquate Band Port Hardy BC $230,900, Turnor Lake Band Turnor Lake Sask $325,939, Turtleford School Division No 65 Turtleford Sask $156,069, Ulkatcho Band Anahim Lake BC $280,542, U'Mista Cultural Society Alert BC $77,708, University of British Columbia Vancouver BC $355,800, University of New Brunswick Federicton NB $113,551, University of Saskatchewan Saskatoon Sask $127,982, Upper Nicola Band Merritt BC $341,655, Urban Native Indian Education Society Vancouver BC $107,500, Val D'Or Band Val D'Or Que $651,900, Valley River Band Shortdale Man $252,731, Wabigoon Band Dinorwic Ont $139,233, Wadena School Division No 46 Wadena Sask $590,934, Wagmatcook Band Baddeck NS $218,154, Wahpeton Band Prince Albert Sask $1,338,212, Walpole Island Band Wallaceburg Ont $556,907, Wasagamack Band Wasagamack Man $116,590, Waterchief Mario Gleichen Alta $60,834, Waterhen Band Skownan Man $513,515, Waterhen Lake Band Waterhen Lake Sask $443,481, Waywayseecappo Band Rossburn Man $929,700, Webequie Settlement Council Geraldton Ont $175,389, Weenusk Band Winisk Ont $53,626, Westbank Band Westbank BC $165,883, West Bay Band Excelsio Ont $1,172,316, West Parry Sound Board of Education Parry Sound Ont $180,359, West Region Tribal Council Dauphin Man $1,126,155, Wetaskiwin Roman Catholic Separate School District No 15 Wetaskiwin Alta $150,401, Wetaskiwin School District No 264 Wetaskiwin Alta $642,759, Weynontachie Band Sanmaur Que $875,478, White Bear Band Carlyle Sask $301,617, Whitefish Bay Band Pawitik Ont $962,481, Whitefish Lake Band Naughton Ont $290,569, Whitefish Lake Band No 128 Goodfish Lake Alta $155,154, Whitefish River Band Birch Island Ont $533,445, Whycocomagh Band Whycocomagh NS $351,325, Wilkie School Division No 59 Wilkie Sask $405,806, Williams Lake Band Williams Lake BC $90,246, Willowcreek School Division No 28 Claresholm Alta $1,095,838, Winnipeg Larry Gleichen Alta $64,128, Winnipeg School Division No 1 Winnipeg Man $152,774, Yellowhead Tribal Council Edmonton Alta $263,910, Yorkton District Chiefs Council Yorkton Sask $68,000, Yukon Indian Cultural Education Whitehorse YT $96,155.

Contributions to Indian bands and Inuit settlements, their school boards, provincial governments, organizations, or associations for educational services and facilities—Capital $32,869,301— Adams Lake Band Chase BC $160,000, Alexander Band Morinville Alta $72,040, Anspayazw School Society Hazelton BC $115,802, Attawapiskat Band Attawapiskat Ont $87,235, Beaver Lake Lac La Biche Alta $793,237, Bella Coola Band Bella Coola BC $107,500, Betsiamites Band Betsiamites Que $221,000, Big "C" Band La Loche Sask $50,000, Blackfoot Band Gleichen Alta $81,700, Blood Band Cardston Alta $889,309, Blue Quills Native Education Council St Paul Alta $81,734, Brokenhead Band Scanterbury Man $66,264, Canim Lake Band 100 Mile House BC $130,500, Chippewas of the Thames Band Muncey Ont $106,600, Cross Lake Band Cross Lake Man $84,200, Cumberland House Band Cumberland House Sask $74,600, Douglas Band Deroche BC $122,217, Driftpile Band Driftpile Alta $580,400, Fisher River Band Koostatak Man $222,736, Fond du Lac Band Fond du Lac Sask $156,000, Fort Alexander Band Pine Falls Man $242,000, Fort Babine Education Society Smithers BC $93,293, Fort Nelson Indian Band Fort Nelson BC $95,295, Four Band Hobbema Alta $64,000, God's Lake Band God's Lake Narrows Man $2,210,655, God's River Band God's River Man $77,000, Grassy Narrows Band Grassy Narrows Ont $79,000, Hurons de Lorette Band Village des Hurons Que $59,000, Ingenika Indian Band Ingenika Point BC $68,426, Interlake Tribal Division for Schools Inc Ashern Man $58,982, Iroquois of St Regis Band Cornwall Ont $103,000, Islington School Whitedog Ont $148,600, James Smith Band Kinistino Sask $110,000, Kasabonika Band Kasabonika Lake Ont $141,000, Kehewin Band Bonnyville Alta $664,300, Lac La Ronge Band La Ronge Sask $1,006,400, Lac St-Jean Band Pointe-Bleue Que $162,000, Lake Manitoba Band Vogar Man $124,650, La Vérendrye Band Val D'Or Que $167,265, Lax Kw'Alaams Band Port Simpson BC $169,000, Lesser Slave Lake Indian Regional Council Slave Lake Alta $125,000, Little Black River Band O'Hanley Man $147,830, Little Grand Rapids Band Little Grand Rapids Man $847,400, Long Point Band Council Winneway River Que $848,600, Marieval Community Education Centre Yorkton Sask $60,000, Micmacs of Maria Band Council Maria Que $397,100, Mohawks Bay of Quinte Band Deseronto Ont $50,000, Mohawks Council of Kanawake Kanawake Que $249,400, Montreal Lake Band Montreal Lake Sask $133,600, Moricetown Band Council Smithers BC $850,400, Mount Currie Band Mount Currie BC $52,000, Muskowekwan Education Centre Lestock Sask $75,800, Muskrat Dam Band Pickle Lake Ont $75,000, Nelson House Band Nelson House Man $75,000, Northern Lights School Division No 113 Prince Albert Sask $301,572, Northlands Band Lac Brochet Man $514,000, Northland School Division No 61 Peace River Alta $270,000, One Arrow Band Batoche Sask $80,000, Oneidas of the Thames Band Southwold Ont $83,814, Onion Lake Band Lloydminster Sask $85,344, Oxford House Band Oxford House Man $308,494, Peguis Band Hodgson Man $425,000, Peguis School Board Hodgson Man $125,100, Pelican Lake Band Leoville Sask $120,000, Pine Creek Band Camperville Man $114,400, Qu'Appelle Indian Reserve School Lebret Sask $158,300, Red Earth Band Red Earth Sask $334,300, Red Pheasant Band Cando Sask $65,000, River Desert Band Council Maniwaki Que $444,735, Saanich Indian School Board Brentwood Bay BC $59,880, Sandy Bay Band Marius Man $700,000, Sandy Lake Band Shell Lake Sask $55,000, Sept-Iles Maliotenam Band Sept-

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Iles Que $128,000, Shamattawa Band Shamattawa Man $667,000, Shoal Lake Band Pakwaw Lake Sask $957,200, Sioux Valley Band Griswold Man $213,690, Sioux Valley School Board Griswold Man $97,000, Stoney Band Morley Alta $3,110,000, St Theresa Point Band St Theresa Point Man $252,000, Stuart Trembleur Indian Band Fort St James BC $77,953, Swan Lake Band Swan Lake Man $62,500, The Pas Band The Pas Man $186,850, Tsulquate Band Port Hardy BC $67,300, Val D'Or Band Val D'Or Que $521,801, Waterhen Lake Band Waterhen Lake Sask $53,200, White Bear Band Carlyle Sask $322,903, Whitefish Bay Band Pawitik Ont $52,500, Wikwemikong Band Wikwemikong Ont $58,000, York Factory Band York Landing Man $50,000.

Contributions to Indian bands and Inuit settlements, their school boards, provincial governments organizations or associations for educational services and facilities—Maintenance and Operation $22,590,449—Ahousaht Band Ahousaht BC $73,000, Alexander Band Morinville Alta $97,595, Alkali Lake Band Alkali Lake BC $102,230, Anspayaxw School Society Hazelton BC $68,800, Attawapiskat Band Attawapiskat Ont $715,795, Bearskin Lake Band Bearskin Lake Ont $57,990, Beaver Lake Band Lac la Biche Alta $59,200, Bella Bella Community School Bella Bella BC $315,000, Bella Coola Band Bella Coola BC $80,000, Betsiamites Band Bersimis Que $274,388, Big Cove Band Rexton NB $377,182, Big Trout Lake Band Big Trout Lake Ont $242,615, Blackfoot Band Gleichen Alta $253,775, Blood Band Cardston Alta $70,034, Bloodvein Band Bloodvein Man $75,114, Blue Quills Native Education Centre St Paul Alta $287,970, Burnt Church Band Legaceville NB $849,314, Canim Lake Band 100 Mile House BC $103,790, Caribou Lake Band Weagamow Lake Ont $205,962, Cat Lake Band Cat Lake Ont $79,891, Chehalis Band Harrison Mills BC $71,165, Chemahawin Band Easterville Man $234,778, Chippewas of the Thames Band Muncey Ont $69,834, Cross Lake Band Cross Lake Man $170,000, Eel Ground Band Newcastle NB $159,968, Eel River Band Dalhousie NB $64,875, English River Band Patuanak Sask $57,800, Eskasoni Band Eskasoni NS $214,996, Fairford Band Fairford Man $205,970, Fisher River Band Koostatak Man $226,221, Garden Hill Band Island Lake Man $181,000, Fort Albany Band Moosonee Ont $53,268, Fort Hope Band Geraldton Ont $241,070, Fort Severn Band Fort Severn Ont $96,823, God's Lake Band God's Lake Narrows Man $107,000, God's River Band God's River Man $62,000, Gordon Band Punnicky Sask $58,500, Grassy Narrows Band Grassy Narrows Ont $71,379, Fond du Lac Band Fond du Lac Sask $51,800, Hurons Lorette Band Village des Hurons Que $74,824, Ingenika Band Ingenika Point BC $54,500, Islington Band Whitedog Ont $177,034, Jackhead Band Dallas Man $145,039, James Smith Band Kinistino Sask $121,978, Kehewin Band Bonnyville Alta $71,000, Kent County Board of Education Chatham Ont $706,985, Kingsclear Band Fredericton NB $230,062, Kitasoo Band Klemtu BC $162,000, Lac la Croix Band Fort Frances Ont $176,604, Lac la Ronge Band La Ronge Sask $330,296, Lac St-Jean Municipal Centre Pointe-Bleue Que $443,573, Lake Manitoba Band Vogar Man $121,569, Lake St Martin Band Gypsumville Man $88,316, Lambton County Board of Education Lambeth Ont $306,612, Lesser Slave Lake Regional Council Slave Lake Alta $105,374, Little Black River Band O'Hanley Man $79,354, Little Saskatchewan Band Gypsumville Man $57,080, London Board of Education London Ont $653,890, Manouane Band St-Michel des Saints Que $78,615, Marieval Community Education Centre Yorkton Sask $233,300, Mathias Colomb Band Pukatawagan Man $278,219, Middlesex County Board of Education London Ont $221,432, MLDC Management Co Ltd Meadow Lake Sask $112,500, Mohawks Bay of Quinte Band Desoronto Ont $167,900, Mohawks Council of Kanawake Kanawake Que $439,449, Montreal Lake Band Montreal Lake Sask $98,940, Moosomin Band Cochin Sask $55,059, Mount Currie Band Mount Currie BC $155,000, Muskowekwan Education Centre Lestock Sask $196,700, Nelson House Band Nelson House Man $156,675, Ojibways of Onegaming Band Nester Falls Ont $55,645, Obedjiwan Band Obedjiwan Que $90,291, Oneidas of the Thames Band Southwold Ont $134,550, Onion Lake Band Lloydminster Sask $277,997, Oromocto Band Oromocto NB $60,895, Oxford House Band Oxford House Man $122,700, Peguis Band Hodgson Man $386,024, Peter Ballantyne Band Pelican Narrows Sask $150,521, Pikangikum Band Pikangikum Ont $71,327, Pine Creek Band Camperville Man $96,481, Poorman Band Quinton Sask $75,400, Poundmaker Band Cut Knife Sask $53,684, Qu'Appelle Indian Reserve School Lebret Sask $245,936, Red Bank Band Red Bank NB $129,114, Red Earth Band Red Earth Sask $144,851, Red Sucker Lake Band Red Sucker Lake Man $95,000, River Desert Band Council Maniwaki Que $177,724, Roseau River Band Ginew Man $73,880, Saanich Indian School Board Brentwood Bay BC $69,000, Saddle Lake Band Saddle Lake Alta $189,400, Sandy Bay Band Marius Man $162,569, Sandy Lake Band Favourable Lake Ont $163,997, Saskatoon Board of Director Saskatoon Sask $186,400, Saulteaux Band Cochin Sask $51,264, Sept Iles Maliotenam Sept-Iles Que $261,808, Shoal Lake Band Pakwaw Lake Sask $100,992, South East Tribal School Division Winnipeg Man $708,478, Split Lake Band Split Lake Man $53,273, St Mary's Band Fredericton NB $62,956, St Theresa Point Band St Theresa Point Man $171,100, Stoney Band Morley Alta $80,015, Stuart Trembleur Indian Band Fort St James BC $61,025, Sturgeon Lake Band Shellbrook Sask $93,396, Sun Child Band Rocky Mountain House Alta $60,550, Swan Lake Swan Lake Man $76,814, Sweetgrass Band Gallivan Sask $77,577, Tallcree Band Fort Vermilion Alta $75,000, Thunderchild Band Turtleford Sask $87,191, Tobique Band Perth-Andover NB $406,136, Wahpeton Band Prince Albert Sask $58,254, Walpole Island Band Wallaceburg Ont $131,700, Wasagamack Band Wasagamack Man $103,300, Waterhen Lake Band Waterhen Lake Sask $55,500, Waywayseecappo Rossburn Man $153,938, West Bay Band Excelsior Ont $109,591, Whitefish Bay Band Pawitik Ont $132,270, Wikwemikong Band Wikwemikong Ont $97,600, Weenusk Band Winisk Ont $53,540, Woodstock Band Woodstock NB $54,429, Whycocomagh Band Whycocomagh NS $53,431.

Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement $20,972,313—Ministere de l'Education Quebec Que $20,972,313.

Contributions to the Province of Quebec for the construction of schools under the James Bay and Northern Quebec Agreement $4,600,000—Ministere de l'Education Quebec Que $4,600,000.

Contributions to the Indians and Inuit, their bands, settlements, corporations, provincial governments or other legal entities for economic development and employment $59,119,766—Alexander Band Morinville Alta $53,000, Alexis Band Glenevis Alta $65,400, Attawapiskat Band Attawapiskat Ont $132,000, Batchewana Band Sault Ste Marie Ont $57,186, Bella Coola Band Bella Coola BC $63,200, Betsiamites Band Bersimis Que $127,998, Big Cove Band Rexton NB $50,416, Bigstone Cree Band Desmarais Alta $60,600, Big Trout Lake Band Big Trout Lake Ont $145,232, Blackfoot Band Gleichen Alta $173,300, Blood Band Cardston Alta $372,800, Bonaparte Band Cache Creek BC $386,721, Boyer River Band High Level Alta $87,400, Cariboo Indian Education Training Centre 150 Mile House BC $100,000, Carrier-Sekoni Tribal Council Prince George BC $409,600, Chippewas of Georgina Island Band Sutton West Ont $110,966, Chippewas of Kettle Point Forest Ont $60,476, Chippewas of the Thames Band Muncey Ont $75,974, Chisasibi Band Council Fort Georges Que $58,000, Constance Lake Band Calstock Ont $64,742, Cowichan Band Ducan BC $71,800, Council for Yukon Indians Whitehorse YT $155,444, Cree Regional Authority Val D'Or Que $72,500, Cree Trappers Assoc Val D'Or Que $67,097, Cumberland House Band Cumberland House Sask

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

$72,000, Curve Lake Band Curve Lake Ont $63,569, Dakota Ojibway Development Group Inc Brandon Man $125,788, Dakota Ojibway Tribal Council Brandon Man $288,858, Dakota Tipi Band Portage la Prairie Man $64,000, Deadman's Creek Band Savona BC $50,072, Dene Nation Yellowknife NWT $50,000, Dene Tha Band Cateh Alta $94,800, Dokis Band Monetville Ont $61,948, Eagle Lake Band Eagle Lake Ont $53,793, Federation of Saskatchewan Indians Saskatoon Sask $205,000, Fort Albany Band Moosonee Ont $63,400, Fort Alexander Band Pine Falls Man $180,874, Fort Chipewyan Band Fort Chipewyan Alta $114,411, Fort McKay Band Fort McKay Alta $60,000, Fort McMurray Band Fort McMurray Alta $80,000, Fort Ware Indian Band Fort Ware BC $73,029, Frog Lake Band Frog Lake Alta $67,940, Garden River Band Sault Ste Marie Ont $52,465, George and Arlene Dion Hoselaw Alta $75,000, Georgian Bay Tribal Council Peterborough Ont $57,276, Gibson Band Bala Ont $63,700, Gitksan Wet'Suweten Tribal Council Hazelton BC $389,700, Gitlakdamix Band Council New Aiyansh BC $53,500, Golden Lake Band Golden Lake Ont $60,607, Grand Council of the Crees Val D'Or Que $300,000, Grassy Narrows Band Grassy Narrows Ont $84,818, Haida Tribal Council Masset BC $120,000, Heiltsuk Band Waglisla BC $87,200, Hiawatha Band Keene Ont $154,230, Hurons Lorette Band Village des Hurons Que $201,656, Ingenika Indian Band Ingenika Point BC $78,370, Interlake Reserve Development Council Ashern Man $230,374, Iroquois of St Regis Band Cornwall Ont $129,092, Island Lake Fisheries Ltd Island Lake Man $129,518, Island Lake Road Constructors Ltd Garden Hill Man $65,000, Island Lake Tribal Council Winnipeg Man $100,116, Islington Band Whitedog Ont $114,674, Kashechewan Band Kashechewan Ont $98,999, Kativik Regional Development Fort Chimo Que $56,250, Keewatin Tribal Council Thompson Man $357,436, Kehewin Band Bonnyville Alta $58,800, Kitamaat Band Kitamaat BC $99,478, Kitwancool Band Council Kitwanga BC $75,000, Kouchin Food Services Ltd Mayo YT $62,125, Lac La Ronge Band La Ronge Sask $58,380, Lakalzap Band Greenville BC $76,974, La Romaine Band La Romaine Que $66,073, Lax Ku'Alaams Band Port Simpson BC $108,795, Les Crustacees de Mingan Inc Mingan Que $74,510, Lesser Slave Lake Indian Regional Council Slave Lake Alta $830,820, Little Red River Band Fox Lake Alta $213,125, Little Shuswap Chase BC $92,959, Lubicon Lake Band Peace River Alta $60,000, Manitoba Indian Agriculture Program Winnipeg Man $1,756,000, Mingan Band Mingan Que $197,271, Mistassini Band Council Baie du Poste Que $113,518, Micmac Industries of Big Cove Rexton NB $85,288, MLDC Investment Co Ltd Meadow Lake Sask $140,000, MLDC Management Co Ltd Meadow Lake Sask $225,615, Mississauga Band Blind River Ont $52,089, Mohawk Council of Kanawake Kanawake Que $670,352, Mohawks of the Bay of Quinte Deseronto Ont $85,845, Mont Schefferville Schefferville Que $116,301, Moose Factory Band Moose Factory Ont $85,729, Munceys of the Thames Band Muncey Ont $102,762, Natashquan Band Natashquan Que $152,281, Natural Indian Arts and Crafts Ottawa Ont $380,150, National Indian Business Assoc Ottawa Ont $200,077, Native Brotherhood of British Columbia Vancouver BC $269,500, New Credit Band Hagersville Ont $50,360, Nicola Valley Indian Administration Merritt BC $85,000, Nimpkish Band Alert Bay BC $78,600, Nipissing Band Sturgeon Falls Ont $75,975, North Battleford Management Assoc North Battleford Sask $174,300, North Coast Tribal Council Prince Rupert BC $145,840, Northern Flood Winnipeg Man $168,299, Northern Flood Committee Winnipeg Man $57,750, Northern Native Fishing Corporation Prince Rupert BC $3,813,119, Nuu Chah Nulth Tribal Council Port Alberni BC $117,749, Obedjiwan Band Obedjiwan Que $56,539, O'Chiese Band Rocky Mountain House Alta $68,385, Okanagan Band Vernon BC $66,665, Oneidas of the Thames Band Southwold Ont $162,137, PA District Chiefs Council Prince Albert Sask $70,000, PA District Chiefs Development Corporation Prince Albert Sask $295,908, Peguis Band Hodgson Man $283,208, Peigan Band Standoff Alta $263,300, Pehtabun Tribal Council Sioux Lookout Ont $174,683, Peigan Band Standoff Alta $100,000, Pic Heron Bay Band Heron Bay Ont $107,508, Pic Mobert Band Mobert Ont $108,130, Pikangikum Band Pikangikum Ont $71,577, Prince Albert District Chiefs Management Co Prince Albert Sask $76,440, Province of Manitoba Winnipeg Man $230,481, Qu'Appelle Valley Indian Development Authority Regina Sask $168,000, Rainy River Band Emo Ont $64,376, Red Earth Band Red Earth Sask $66,400, Red Rock Band Nipigon Ont $52,920, Restigouche Band Council Restigouche Que $335,241, River Desert Band Council Maniwaki Que $128,689, Sagkeeng Education Authority Pine Falls Man $51,120, Sakimay Band Grenfell Sask $58,050, Sarcee Band Calgary Alta $62,820, Saskatchewan Assoc of Friendship Centres Regina Sask $60,000, Saskatchewan Indian Agriculture Program Regina Sask $2,404,000, Saskatchewan Indian Community College Saskatoon Sask $413,000, 565246 Saskatchewan Ltd Saskatoon Sask $75,000, Seabird Island Agassiz BC $51,010, Sept Iles Maliotenam Sept-Iles Que $101,065, Mont Les Escoumins Les Escoumins Que $135,249, Serpent River Band Cutler Ont $133,418, Six Nations Band Ohseweken Ont $525,210, Shoal Lake No 39 Band Kejick Ont $58,430, Shoal Lake No 40 Band Kejick Ont $72,029, Societe Marivik Montreal Que $129,039, South East Resource Development Council Winnipeg Man $250,960, Spanish River Band Massey Ont $56,045, Special Fure Bay Committee Inc Winnipeg Man $257,000, Split Lake Band Split Lake Man $90,668, Stahaken Developments Ltd Vancouver BC $83,500, St Theresa Point Band St Theresa Point Man $54,000, Stuart Trembleur Indian Band St James BC $88,600, Swampy Cree Tribal Council The Pas Man $91,770, Tallcree Band Fort Vermilion Alta $105,750, Temagami Band Temagami Ont $50,600, TFHQ Districts Chiefs Council Fort Qu'Appelle Sask $132,600, The Pas Band The Pas Man $74,521, Thunderchild Technical Institute North Battleford Sask $66,900, Temiscaming Band Council Notre-Dame du Nord Que $57,189, Ulkatcho Band Anahim Lake BC $54,524, Vancouver Native Village Development Society Vancouver BC $95,000, Walpole Island Band Wallaceburg Ont $154,558, Waswanipi Mishtuk Corporation Waswanipi River Que $127,518, Waterhen Wood Bison Ranches Ltd Dauphin Man $55,000, Western Indian Agricultural Corporation Vancouver BC $811,990, West Region Tribal Council Dauphin Man $244,927, Whitefish Bay Band Pawitik Ont $81,060, Whitefish Lake Band No 128 Goodfish Lake Alta $142,565, Whitefish River Band Naughton Ont $51,260, Windigo Tribal Council Sioux Lookout Ont $201,633, Wikwemikong Band Wikwemikong Ont $68,952, Wolf Lake Band Council Temiscaming Que $57,669, Yukon Indian Development Corporation Whitehorse YT $227,500.

Contribution for summer student and youth employment $28,796

Contributions to Indian bands, Inuit settlements, their organizations, provincial governments or agencies for social assistance, including payments to non-Indian on Indian reserves $167,985,127—Abegweit Band Cornwall PEI $176,057, Abitibiwinni Band Amos Que $327,621, Adams Lake Band Chase BC $233,057, Afton Band Afton NS $412,227, Ahousaht Band Ahousaht BC $626,096, Alexander Band Morinville Alta $237,859, Alexandria Band Quesnel BC $51,980, Alexis Band Glenevis Alta $279,163, Alexis Creek Band Chilanko Forks BC $260,687, Alkali Lake Band Williams Lake BC $236,813, Anaham Band Alexis Creek BC $728,778, Attawapiskat Band Attawapiskat Ont $330,843, Barren Lands Band Brochet Man $364,743, Beardy's Band Duck Lake Sask $1,122,023, Bearskin Lake Band Bearskin Ont $78,704, Beausoleil Band Penetanguishene Ont $73,035, Beaver Lake Band Lac la Biche Alta $114,234, Bella Coola Band Bella Coola BC $628,223, Berens River Band Berens River Man $880,944, Betsiamites Band Betsiamites Que $51,143, Big Cove Band Rexton NB $1,972,057, Bigstone Cree Band Desmarais Alta $1 539,457, Big Trout Lake Band Big Trout Lake Ont $57,524, Birdtail Sioux Band Beulah Man $288,130, Blackfoot

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Band Gleichen Alta $2,544,392, Blood Band Cardston Alta $5,074,858, Bloodvein Band Bloodvein Man $420,851, Bonaparte Band Cache Creek BC $171,866, Boothroyd Band Boston Bar BC $83,133, Brokenhead Band Scanterbury Man $92,397, Buffalo River Band Dillon Sask $490,823, Burnt Church Band Legaceville NB $1,405,454, Canim Lake Band 100 Mile House BC $305,538, Canoe Creek Band Dog Creek BC $159,453, Canoe Lake Band Canoe Narrows Sask $479,071, Canyon City Band Canyon City BC $91,427, Cape Mudge Band Quathiaski Cove BC $123,218, Carcross Band Carcross YT $148,374, Caribou Lake Band Weagamow Ont $68,171, Carry the Kettle Band Sintaluta Sask $688,575, Cat Lake Band Cat Lake Ont $64,930, Chapel Island St Peters NS $326,747, Chehalis Harrison Mills BC $287,564, Chemainus Band Ladysmith BC $586,833, Chemahawin Band Easterville Man $344,376, Chilliwack Area Indian Council Chilliwack BC $1,217,040, Chippewas of Kettle Point Band Forest Ont $100,345, Chippewas of Sarnia Band Sarnia Ont $54,510, Churchill Band Lynn Lake Man $305,060, City of Brandon Brandon Man $394,797, City of Thompson Thompson Man $168,521, City of Winnipeg Winnipeg Man $1,623,666, Clayoquot Band Tofino BC $216,803, Clinton Band Kamloops BC $59,603, Coldwater Band Merritt BC $298,416, Comox Band Courtenay BC $74,908, Constance Lake Band Calstock Ont $93,256, Cook's Ferry Band Spences Bridge BC $83,761, Cote Band Kamsack Sask $767,100, Cowessess Band Broadview Sask $228,255, Cowichan Band Duncan BC $1,761,417, Crane River Band Crane River Man $219,663, Cross Lake Band Cross Lake Man $2,544,837, Cumberland House Band Cumberland House Sask $278,314, Curve Lake Band Curve Lake Ont $83,078, Dakota Ojibway Tribal Council Brandon Man $177,880, Dakota Plains Band Edwin Man $139,717, Dakota Tipi Band Portage la Prairie Man $150,000, Day Star Band Punnichy Sask $128,294, Dene Tha' Band Chateh Alta $105,210, Desolation Sound Tribal Council Powell River BC $558,560, Ditidaht Band Port Alberni BC $61,397, Ebb and Flow Band Ebb and Flow Man $51,358, Eel Ground Band Newcastle NB $586,936, Eel River Band Dalhousie NB $500,637, English River Band Patuanak Sask $393,541, Enoch Band Winterburn Alta $65,320, Ermineskin Band Hobbema Alta $103,512, Eskasoni Band Eskasoni NS $721,536, Esquimalt Band Victoria BC $66,765, Fairford Band Fairford Man $975,259, Fisher River Band Koostatak Man $714,566, Fishing Lake Band Wadena Sask $360,595, Flying Dust Band Meadow Lake Sask $289,457, Fond du Lac Band Fond du Lac Sask $535,704, Fort Albany Band Moosonee Ont $90,926, Fort Alexander Band Pine Falls Man $95,338, Fort Hope Band Geraldton Ont $378,256, Fort Nelson Indian Band Fort Nelson BC $124,700, Fountain Band Lillooet BC $237,960, Fox Lake Band Gillam Man $301,293, Garden Hill Band Island Lake Man $217,281, Garden River Band Sault Ste Marie Ont $52,006, Gitanmaax Band Council Hazelton BC $255,135, Gitlakoamix Band New Aiyansh BC $341,631, Gitwangak Band Council Kitwanga BC $234,867, Glen Vowell Band Council Hazelton BC $106,236, God's River Band God's River Man $300,610, Gordon Band Punnicky Sask $936,821, Grand Rapids Band Grand Rapids Man $246,852, Hagwilget Band Council New Hazelton BC $139,974, Halalt Band Chemainus BC $134,675, Heiltsuk Band Waglisla BC $978,478, Hesquiaht Band Tofino BC $59,835, Hollow Water Band Wanipigow Man $335,434, Hurons Lorette Band Village des Hurons Que $288,291, Indian Birch Band Birch River Man $193,638, Indian Island Band Rexton NB $123,887, Interlake Reserve Development Council Ashern Man $1,666,313, Iroquois of St Regis Band Cornwall Ont $1,261,791, Iskut Band Iskut BC $177,060, Islington Band Whitedog Ont $143,512, Jackhead Band Dallas Man $220,600, John Smith Band Birch Hills Sask $261,963, Joseph Bighead Band Pierceland Sask $220,199, Kahkewistahow Band Broadview Sask $291,469, Kamloops Band Kamloops BC $383,175, Kasabonika Lake Band Kasabonika Lake Ont $108,242, Kashechewan Band Kashechewan Ont $468,888, Keeseekoose Band Kamsack Sask $605,963, Keeseekoowenin Band Elphinstone Man $250,864, Little Black River Band O'Hanley Man $226,436, Kehewin Band Bonnyville Alta $246,958, Key Band Norquay Sask $98,821, Kinistino Band Chagoness Sask $197,697, Kispiox Band Council Hazelton BC $257,730, Kitamaat Band Kitamaat BC $279,530, Kitasoo Band Klemtu BC $235,149, Kitsumkalum Band Terrace BC $63,049, Kitwancool Band Council Kitwanga Terrace BC $197,480, Kwicksutaineuk Band Simon Sound BC $62,217, Kyuquot Band Kyuquot BC $60,450, Lac la Croix Band Fort Frances Ont $54,980, Lac La Hache Band Wallaston Lake Sask $496,660, Lac la Ronge Band La Ronge Sask $2,841,690, Lac Seul Band Lac Seul Ont $74,050, Lac Simon Band Louvicourt Que $376,860, Lac St-Jean Municipal Centre Pointe-Bleue Que $1,240,152, Lakalzap Band Greenville BC $466,157, Lake Babine Indian Band Burns Lake BC $866,577, Lax Kw'Alaams Port Simpson BC $758,823, Lennox Island Band Lennox Island PEI $272,382, Lesser Slave Lake Indian Regional Council Slave Lake Alta $3,015,542, Lillooet District Indian Council Lillooet BC $300,350, Little Black Bear Band Goodeve Sask $133,068, Little Grand Rapids Band Little Grand Rapids Man $811,316, Little Pine Band Paynton Sask $540,746, Little Saskatchewan Band Gypsumville Man $240,205, Little Shuswap Band Chase BC $236,833, Long Lac No 58 Band Long Lake Ont $89,307, Long Plain Band Edwin Man $612,885, Long Point Band Council Winneway River Que $318,679, Lower Nicola Band Merritt BC $447,626, Lower Similkameen Band Keremeos BC $410,785, Lubicon Lake Band Peace River Alta $244,660, Lytton Band Lytton BC $410,934, Malahat Band Mill Bay BC $87,897, Mathias Colomb Band Pukatawagan Man $860,403, Membertou Band Sydney NS $549,149, Millbrook Band Truro NS $640,698, Minister of Finance Victoria BC $2,864,846, Mistassini Band Council Baie du Poste Que $319,077, Mohawk Council of Kanawake Kanawake Que $2,495,101, Mistawasis Band Leask Sask $477,480, Mohawks of the Bay of Quinte Deseronto Ont $50,810, Mount Currie Band Mount Currie BC $902,481, Montana Band Hobbema Alta $53,544, Montreal Lake Band Montreal Lake Sask $1,007,950, Moose Factory Band Moose Factory Ont $228,728, Moose Lake Band Moose Lake Man $435,558, Moricetown Band Council Smithers BC $242,875, Mowachaht Band Gold River BC $140,711, Munceys of the Thames Band Muncey Ont $54,065, Musqueam Band Vancouver BC $431,319, Nanaimo Band Nanaimo BC $371,045, Nanoose Band Lantzville BC $72,604, Necoslie Indian Band Fort St James BC $420,561, Nelson House Band Nelson House Man $2,332,247, Nemaiah Valley Band Nemaiah Valley BC $224,314, Neskainlith Band Chase BC $238,090, Nimpkish Band Alert Bay BC $483,373, Nishga Tribal Council New Aiyansh BC $50,000, Nooaitch Band Merritt BC $149,209, North Coast Tribal Council Prince Rupert BC $1,959,568, Northlands Band Lac Brochet Man $632,424, North Thompson Band Barriere BC $150,003, Norway House Band Norway House Man $3,235,551, Oak Lake Band Pipestone Man $322,793, Ochapowace Band Whitewood Sask $341,569, O'Chiese Band Rocky Mountain House Alta $245,558, Ojibways of Onegaming Band Nestor Falls Ont $105,757, Okanagan Band Vernon BC $562,385, Okanese Band Balcarres Sask $141,621, Oneidas of the Thames Band Southwold Ont $234,108, Onion Lake Band Lloydminster Sask $1,836,576, Opetcheshaht Band Port Alberni BC $92,563, Oromocto Band Oromocto NB $187,680, Osoyoos Band Oliver BC $252,803, Oweekend Band Dawson Landing BC $58,844, Paul Band Duffield Alta $72,385, Peigan Band Standoff Alta $1,728,233, Pauquachin Band Brentwood Bay BC $196,569, Pavilion Cache Creek BC $129,320, Peguis Band Hodgson Man $2,062,816, Penelakut Band Chemainus BC $297,038, Penticton Band Penticton BC $489,304, Peter Ballantyne Band Pelican Narrows Sask $630,234, Piapot Band Cupar Sask $481,520, Pictou Landing Band Trenton NS $309,672, Pine Creek Band Camperville Man $604,010, Poorman Band Quinton Sask $843,668, Poplar River Band Negginan Man $392,360, Poundmaker Band Cut Knife Sask $408,499, Prince Albert Mobile Crisis Unit Prince Albert Sask $82,833, Province

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

of Manitoba Winnipeg Man $6,354,950, Province of Ontario Toronto Ont $11,515,472, Provincial Treasurer Social Services and Community Health Edmonton Alta $949,830, Quatsino Band Coal Harbour BC $80,344, Red Bank Band Red Bank NB $414,637, Restigouche Band Council Restigouche Que $180,521, Rolling River Band Erickson Man $131,575, Roseau River Band Ginew Man $826,918, Sagkeeng Child and Family Services Pine Falls Man $51,339, Sakimay Band Grenfell Sask $176,386, Samson Band Hobbema Alta $234,798, Sandy Bay Band Marius Man $2,406,911, Sandy Lake Band Shell Lake Sask $145,973, Sarcee Band Calgary Alta $217,310, Seabird Island Band Agassiz BC $456,372, Sechelt Band Sechelt BC $389,708, Sept-Iles Maliotenam Municipal Centre Sept-Iles Que $69,341, Seton Lake Shalalth BC $229,145, Shackan Band Merritt BC $149,209, Shamattawa Band Shamattawa Man $561,125, Sheshaht Band Port Alberni BC $313,716, Shoal Lake Band Pakwaw Lake Sask $269,195, Shoal River Band Pelican Rapids Man $436,502, Shubenacadie Band Shubenacadie NS $1,239,292, Sioux Valley Band Griswold Man $1,070,291, Siska Band Lytton BC $53,281, Six Nations Band Ohsweken Ont $340,119, Soda Creek Band Williams Lake BC $109,359, Songhees Band Victoria BC $222,629, South East Resource Development Council Winnipeg Man $61,341, Spallumcheen Band Enderby BC $575,429, Spanish River Band Massey Ont $68,193, Split Lake Band Split Lake Man $1,427,919, Squamish Band North Vancouver BC $903,475, Standing Buffalo Band Fort Qu'Appelle Sask $401,366, Star Blanket Band Balcarres Sask $92,186, St Theresa Point Band St Theresa Point Man $96,269, St Mary's Band Fredericton NB $1,069,660, Stone Band Hanceville BC $214,469, Stoney Creek Indian Band Vanderhoof BC $347,453, Stuart Trembleur Indian Band Fort St James BC $442,010, Sunchild Band Rocky Mountain House Alta $288,040, Swampy Cree Tribal Council The Pas Man $83,726, Swan Lake Band Swan Lake Man $183,036, Sweetgrass Band Galliwan Sask $404,016, Tahltan Band Telegraph Creek BC $152,267, The Pas Band The Pas Man $1,086,729, Temiscaming Band Council Notre-Dame du Nord Que $311,803, Thunderchild Band Turtleford Sask $532,868, Tobique Band Perth-Andover NB $792,630, Toosey Band Riske Creek BC $71,893, Tsartlip Band Brentwood Bay BC $500,345, Tsawout Band Saanichton BC $451,102, Tsawataineuk Band Kingcome Inlet BC $94,640, Tsawwassen Band Ladner BC $98,008, Tseycum Band Sidney BC $61,159, Tsulquate Band Port Hardy BC $189,335, Turnor Lake Band Turnor Lake Sask $63,966, Ucluelet Band Ucluelet BC $242,515, Ulkatcho Band Anahim Lake BC $311,457, Upper Nicola Band Merritt BC $447,626, Valley River Band Shortdale Man $379,095, Wagmatcook Band Wagmatcook NS $525,934, Wahpeton Band Prince Albert Sask $89,191, Walpole Island Band Wallaceburg Ont $118,900, Wapekeka Band Angling Lake Ont $61,569, Wasagamack Band Wasagamack Man $849,498, Waswanipi Band Council Waswanipi River Que $145,140, Waterhen Band Skownan Man $404,244, Waterhen Lake Band Waterhen Lake Sask $620,612, Waywayseecappo Band Rossburn Man $819,332, Westbank Band Westbank BC $681,030, Whe-La-La-U Area Council Alert Bay BC $131,900, White Bear Band Carlyle Sask $821,034, Whitefish Bay Band Pawitik Ont $58,400, Whycocomagh Band Whycocomagh NS $759,680, Wikwemikong Band Wikwemikong Ont $187,186, Williams Lake Band Williams Lake BC $91,141, Woodstock Band Woodstock NB $213,310, Wunnumin Lake Band Wunnumin Ont $55,835, York Factory Band York Landing Man $195,493.

Contributions to Indian bands, Inuit settlements, their organizations and provincial governments for care, rehabilitation and preventative services $59,028,940—Anishinaabe Child and Family Services Ashern Man $1,226,465, Awasis Agency of Northern Manitoba Thompson Man $4,493,400, Big Cove Band Rexton NB $347,567, Comité de Coordination Attikamek Sipi La Tuque Que $474,502, Conseil Attikamek Montagnais Village des Hurons Que $295,220, Bigstone Cree Band Desmarais Alta $53,630, Blackfoot Band Gleichen Alta $513,851, Blood Band Cardston Alta $206,872, Bosco Homes Regina Sask $148,880, Burnt Church Band Legaceville NB $223,934, Cote Band Kamsack Sask $130,334, Dakota Ojibway Tribal Council Brandon Man $1,756,108, Dakota Oyate Personal Care Home Griswold Man $548,787, Department of Social Services New Brunswick Fredericton NB $269,444, Department of Social Services Nova Scotia Halifax NS $761,467, Eel Ground Band Newcastle NB $125,726, Eskasoni Band Eskasoni NS $90,000, Kamloops Band Kamloops BC $69,427, Lac St-Jean Band Pointe-Bleue Que $445,475, Leonard Miles Memorial Centre Shamattawa Man $53,800, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,270,232, Lytton Band Lytton BC $90,479, Manitoba Indian Brotherhood Winnipeg Man $71,126, Millbrook Band Truro NS $55,053, Minister of Finance Province of British Columbia Victoria BC $9,397,496, Ministry of Human Resources Province of British Columbia Victoria BC $734,111, Mohawk Council of Kanawake Kanawake Que $457,243, National Health and Welfare Toronto Ont $9,159,509, Neskainlith Band Chase BC $54,521, Nimpkish Band Alert Bay BC $77,900, North Coast Tribal Council Prince Rupert BC $94,792, Norway House Band Norway House Man $471,481, Nuu Chah Nulth Tribal Council Port Alberni BC $82,700, Onion Lake Band Lloydminster Sask $110,000, Peigan Band Standoff Alta $132,445, Provincial Treasurer Social Services and Community Health Edmonton Alta $4,437,321, Ranch Erhlo Society Regina Sask $203,682, River Desert Band Council Maniwaki Que $158,980, Saddle Lake Alta $194,675, Sagkeeng Child and Family Services Pine Falls Man $336,616, Sagkeeng Personal Care Home Pine Falls Man $862,383, Samson Band Hobbema Alta $58,263, Saskatchewan Social Services Regina Sask $1,262,879, Services sociaux Abitibi Témiscaming Amos Que $927,128, Services sociaux Côte Nord Hauterive Que $1,979,292, Services sociaux Gaspésie I M Gaspé Que $829,289, Services sociaux Laurentides Lanaudiere Ste Therese Que $283,309, Services sociaux Outaouais Hull Que $308,653, Services sociaux Saguenay Lac St-Jean Chicoutimi Que $91,578, Shubenacadie Band Shubenacadie NS $89,600, Southeast Child and Family Services Winnipeg Man $1,231,369, Spallumcheen Band Enderby BC $428,642, St Mary's Band Fredericton NB $65,284, Tobique Band Perth-Andover NB $56,672, University of Manitoba Winnipeg Man $188,123, Westbank Band Westbank BC $327,148, West Region Child and Family Services Dauphin Man $1,369,095, Whycocomagh Band Whycocomagh NS $99,965.

Contributions to Indian and Inuit, their bands, settlements, and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Capital $193,461,599—Abegweit Band Cornwall PEI $73,053, Abénakis Wolinak Band Bécancour Que $64,940, Abitibiwinni Band Amos Que $429,290, Adams Lake Band Chase BC $107,800, Afton Band Afton NS $145,792, Ahousaht Band Ahousaht BC $96,300, Alderville Band Roseneath Ont $51,625, Alexander Band Morinville Alta $366,000, Alexandria Band Quesnel BC $150,000, Alexis Creek Band Chilanko Forks BC $218,080, Alexis Band Glenevis Alta $234,000, Alkali Lake Band Williams Lake BC $247,932, Anaham Band Alexis Creek BC $213,736, Anderson Lake Band D'Arcy BC $74,728, Ashcroft Band Ashcroft BC $64,400, Attawapiskat Band Attawapiskat Ont $978,290, Barren Lands Band Brochet Man $183,580, Barriere Lake Band Council Rapid Lake Que $271,206, Batchewana Band Sault Ste Marie Ont $68,686, BC Hydro and Power Authority Vancouver BC $934,000, Beardy's Band Duck Lake Sask $398,704, Bearskin Lake Band Bearskin Lake Ont $511,822, Beausoleil Band Penetanguishene Ont $490,044, Beaver Lake Band Lac La Biche Alta $889,000, Bella Coola Band Bella Coola BC $552,700, Berens River Band Berens River Man $669,184, Betsiamites Band Council Betsiamites Que $1,035,823, Big "C" Band La Loche Sask $561,800, Big Cove Band Rexton NB $1,191,705, Big Grassy

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Band Morson Ont $72,150, Big Island Band Morson Ont $55,600, Big River Band Debden Sask $107,500, Bigstone Cree Band Desmarais Alta $360,000, Big Trout Lake Band Big Trout Lake Ont $735,600, Birdtail Sioux Band Beulah Man $211,103, Blackfoot Band Gleichen Alta $772,000, Blood Band Cardston Alta $1,057,158, Bloodvein Band Bloodvein Man $564,730, Blue Quills Native Education Council St Paul Alta $267,000, Bonaparte Band Cache Creek BC $340,000, Boothroyd Band Boston Bar BC $243,100, Boyer River Band High Level Alta $325,900, Bridge River Band Lillooet BC $81,144, Brokenhead Band Scanterbury Man $110,145, Buctouche Band Buctouche NB $68,000, Buffalo River Band Dillon Sask $712,400, Burnt Church Band Legaceville NB $435,520, Burrard Band North Vancouver BC $67,369, Campbell River Band Campbell River BC $103,273, Canim Lake Band 100 Mile House BC $390,616, Canoe Creek Band Dog Creek BC $96,856, Canoe Lake Band Canoe Narrows Sask $186,826, Canyon City Band Canyon BC $236,160, Cape Mudge Band Quathiaski Cove BC $540,063, Caribou Lake Band Weagamow Ont $109,900, Carry the Kettle Band Sintaluta Sask $413,030, Cat Lake Band Cat Lake Ont $268,900, Cayoose Creek Band Lillooet BC $146,596, Chapel Island Band St Peters NS $324,641, Cheam Band Rosedale BC $71,607, Chehalis Band Harrison Mills BC $143,214, Chemahanin Band Easterville Man $201,947, Chemainus Band Ladysmith BC $241,193, Cheslatta Indian Band Burns Lake BC $62,498, Chippewas of Georgina Island Band Sutton West Ont $352,694, Chippewas of Kettle Point Band Forest Ont $324,370, Chippewas of Rama Band Rama Ont $184,274, Chippewas of Sarnia Band Sarnia Ont $248,600, Chippewas of the Thames Band Muncey Ont $284,700, Churchill Band Lynn Lake Man $269,975, Clayoquot Band Tofino BC $277,000, Cold Lake Band Grand Centre Alta $729,508, Coldwater Band Merritt BC $123,500, Columbia Lake Band Windermere BC $60,000, Conseil de la Police Amérindienne Pointe-Bleue Que $442,603, Constance Lake Band Calstock Ont $470,108, Cook's Ferry Band Spences Bridge BC $140,400, Cote Band Kamsack Sask $429,656, Couchinching Band Fort Frances Ont $120,000, Cowessess Band Broadview Sask $395,843, Cowichan Band Duncan BC $680,327, Crane River Band Crane River Man $298,875, Cree Band Fort Chipewyan Alta $225,300, Cree Housing Corporation Val D'Or Que $10,311,238, Cross Lake Band Cross Lake Man $1,450,644, Cumberland House Band Cumberland House Sask $187,602, Curve Lake Band Curve Lake Ont $115,100, Dakota Ojibway Tribal Council Brandon Man $253,000, Dakota Plains Band Edwin Man $58,715, Dakota Tipi Band Portage La Prairie Man $70,715, Dalles Band Kenora Ont $142,000, Dauphin River Band Gympsumville Man $77,250, Day Star Band Punnicky Sask $293,565, Deadman's Creek Band Savona BC $72,652, Deer Lake Band Red Lake Ont $238,700, Dene Tha' Band Cateh Alta $2,005,508, Department of Regional Industrial Expansion Winnipeg Man $185,000, Ditidaht Band Port Alberni BC $98,500, Doig River Indian Band Rose Prairie BC $258,000, Dokis Band Monetville Ont $105,100, Driftpile Band Driftpile Alta $53,800, Eagle Lake Band Eagle Lake Ont $79,500, Earl Beebe Trucking Ltd Prince Albert Sask $251,400, Ebb and Flow Band Ebb and Flow Man $220,290, Eel Ground Band Newcastle NB $373,066, Eel River Band Dalhousie NB $219,160, English River Band Patuanak Sask $272,200, Les Escoumins Council Les Escoumins Que $166,900, Eskasoni Band Eskasoni NS $749,126, Fairford Band Fairford Man $404,750, Fisher River Band Koostatak Man $881,010, Fishing Lake Band Wadena Sask $441,056, Flying Dust Band Meadow Lake Sask $139,252, Fond du Lac Band Fond du Lac Sask $359,800, Fort Albany Band Moosonee Ont $548,808, Fort Alexander Band Pine Falls Man $1,373,281, Fort Chipewyan Band Fort Chipewyan Alta $286,592, Fort Hope Band Fort Hope Ont $542,200, Fort McKay Band Fort McKay Alta $286,840, Fort McMurray Band Fort McMurray Alta $382,683, Fort Severn Band Fort Severn Ont $577,750, Fort Ware Indian Band Fort Ware BC $146,290, Fountain Band Lillooet BC $89,004, Fort William Band Fort Frances Ont $108,958, Fox Lake Band Gillam Man $1,211,600, Fraser Lake Indian Band Fort Fraser BC $56,498, Frog Lake Band Frog Lake Alta $566,008, Garden Hill Band Island Lake Man $999,994, Garden River Band Sault Ste Marie Ont $129,800, Gibson Band Bala Ont $64,494, Gitanmaax Band Council Hazelton BC $463,494, Gitlakdamix Band New Aiyansh BC $591,335, Gitwangak Band Council Kitwanga BC $249,796, Glen Vowell Band Council Hazelton BC $165,247, God's Lake Band God's Lake Narrows Man $587,580, God's River Band God's River Man $615,924, Golden Lake Band Golden Lake Ont $103,068, Gordon Band Punnicky Sask $747,659, Grand Rapids Band Grand Rapids Man $261,272, Grassy Narrows Band Grassy Narrows Ont $154,100, Gull Bay Band Armstrong Ont $170,300, Hagwilget Band Council New Hazelton BC $503,747, Halalt Band Chemainus BC $50,285, Halfway Indian Band Wonowan BC $952,747, Hartley Bay Band Hartley Bay BC $271,265, Heart Lake Band Heart Lake Alta $92,110, Heiltsuk Band Waglisla BC $925,500, Henvey Inlet Band Pickerel Ont $187,600, Hesquiaht Band Tofino BC $143,000, Hollow Water Band Wanipigow Man $477,290, Horse Lake Band Hythe Alta $100,000, Hurons Lorette Band Village des Hurons Que $471,646, Indian Birch Band Birch River Man $107,702, Iroquois of St Regis Band Cornwall Ont $714,660, Iskut Band Iskut BC $177,290, Island Lake Band Loon Lake Sask $294,278, Islington Band Whitedog Ont $576,275, Jackhead Band Dallas Man $148,875, James Smith Band Kinistino Sask $800,982, Janvier Band Chard Alta $255,800, John Smith Band Birch Hills Sask $193,968, Joseph Bighead Band Pierceland Sask $136,439, Kahkewistahaw Band Broadview Sask $382,104, Kamloops Band Kamloops BC $680,331, Kasabonika Lake Band Kasabonika Lake Ont $376,100, Kashechewan Band Kashechewan Ont $728,522, Keeseekoose Band Kamsack Sask $689,300, Keeseekoowenin Band Elphinstone Man $216,145, Kehewin Band Bonnyville Alta $1,147,700, Key Band Norquay Sask $184,878, Kincolith Band Kincolith BC $378,468, Kingfisher Lake Band Kingfisher Lake Ont $262,800, Kinistino Band Chagoness Sask $122,439, Kipawa Band Council Témiscaming Que $99,900, Kispiox Band Council Hazelton BC $213,741, Kitamaat Band Kitamaat BC $458,430, Kitkatla Band Kitkatla BC $776,546, Kitsegukla Band Council South Hazelton BC $168,652, Kitselas Band Terrace BC $57,105, Kitsumkalum Band Terrace BC $300,000, Kitwancool Band Council Kitwanga BC $145,942, Kwakiutl Band Port Hardy BC $127,000, Kwicksutaineuk Band Simoom Sound BC $52,468, Kyuquot Band Kyuquot BC $96,750, Lac La Croix Band Fort Frances Ont $225,081, Lac La Hache Band Wollaston Lake Sask $268,000, Lac La Ronge Band La Ronge Sask $1,323,516, Lac Seul Band Lac Seul Ont $186,950, Lac Simon Band Louvicourt Que $393,400, Lac St-Jean Band Pointe-Bleue Que $1,471,560, Lakalzap Band Greenville BC $501,580, Lake Babine Indian Band Burns Lake BC $592,561, Lake Manitoba Band Vogar Man $323,375, Lake St Martin Band Gypsumville Man $267,000, Lansdowne House Settlement Council Geraldton Ont $90,000, La Romaine Band Council La Romaine Que $538,140, Lax Kw'Alaams Band Port Simpson BC $483,780, Lennox Island Band Lennox Island PEI $229,409, Lesser Slave Lake Indian Regional Council Slave Lake Alta $5,407,989, Lillooet Band Lillooet BC $54,096, Little Black Bear Band Goodeue Sask $156,639, Little Black River Band O'Hanley Man $389,145, Little Grand Rapids Band Little Grand Rapids Man $776,961, Little Pine Band Paynton Sask $322,278, Little Red River Band Fox Lake Alta $3,072,768, Little Saskatchewan Band Gypsumville Man $124,875, Little Shuswap Band Chase BC $75,000, Long Lake No 58 Band Long Lac Ont $280,400, Long Lake No 77 Band Long Lac Ont $140,475, Long Plain Band Edwin Man $484,128, Long Point Band Council Winneway River Que $183,655, Lower Nicola Band Merritt BC $145,304, Lubicon Lake Band Peace River Alta $145,306, Lytton Band Lytton BC $1,225,014, Makwa Sahgaiehcan Band Loon Lake Sask $194,065, Marten Falls Band Geraldton Ont $294,372, Masset Band Masset BC $438,630, Mathias Colomb Band Pukatawagan

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Man $1,542,867, McLeod Lake Indian Band McLeod Lake BC $56,568, Membertou Band Sydney NS $115,016, Metlakatla Band Metlakatla BC $485,509, Michipicoten Band Wawa Ont $59,384, Micmacs of Maria Band Council Maria Que $278,786, Millbrook Band Truro NS $131,121, Mingan Band Mingan Que $1,210,153, Ministere du Conseil exécutif Québec Que $3,900,000, Ministere de l'Education Québec Que $8,151,642, Ministere de l'Environnement Québec Que $52,592, Mississauga Band Blind River Ont $241,768, Mistawasis Band Leask Sask $445,804, Mohawk Council of Kanawake Kanawake Que $1,619,876, Mohawks of the Bay of Quinte Band Deseronto Ont $579,126, Montreal Lake Band Montreal Lake Sask $562,982, Moose Factory Band Moose Factory Ont $834,567, Moose Lake Band Moose Lake Man $229,354, Moose Woods Band Saskatoon Sask $92,451, Moosomin Band Cochin Sask $210,065, Moravian of the Thames Band Thamesville Ont $148,500, Moricetown Band Council Smithers BC $284,245, Mosiquito Band Cando Sask $169,252, Mount Currie Band Mount Currie BC $1,099,870, Mount Schefferville Council Schefferville Que $651,589, Muncey of the Thames Band Muncey Ont $62,300, Muscowpetung Band Fort Qu'Appelle Sask $231,691, Muskeg Lake Band Leask Sask $234,591, Muskowekwan Band Lestock Sask $390,130, Muskrat Dam Band Pickle Lake Ont $87,500, Musqueam Band Vancouver BC $172,214, Naicatchewenin Band Devlin Ont $148,425, Nanaimo Band Nanaimo BC $225,657, Natashquan Band Council Natashquan Que $551,532, Nazko Indian Band Quesnel BC $69,320, Necoslie Indian Band Fort St James BC $529,494, Nelson House Band Nelson House Man $701,310, Nemaiah Valley Band Nemaiah Valley BC $158,532, New Credity Band Hagersville Ont $271,800, Nicickousemenecaning Band Fort Frances Ont $250,475, Nicomen Band Lytton BC $229,600, Nikaneet Band Maple Creek Sask $127,252, Nimpkish Band Alert Bay BC $466,165, Nipissing Band Sturgeon Falls Ont $255,772, North American Lumber Prince Albert Sask $127,717, Northlands Band Lac Brochet Man $781,370, North Spirit Lake Band Cochenour Ont $111,100, North Thompson Band Barriere BC $103,400, Northwest Angle No 33 Band Angle Inlet Minn USA $276,550, Northwest Angle No 37 Band Sioux Narrows Ont $98,800, Norway House Band Norway House Man $1,811,105, Nut Lake Band Rose Valley Sask $290,504, Nuu Chah Nulth Tribal Council Port Alberni BC $800,200, Oak Lake Band Pipestone Man $122,875, O'Chiese Band Rocky Mountain House Alta $175,000, Ochopowace Band Whitewood Sask $258,590, Odanak Band Council Odanak Que $187,650, Ohiaht Band Bamfield BC $127,621, Ojibways of Onegaming Band Nestor Falls Ont $207,300, Okanagan Band Vernon BC $597,550, Okanese Band Balcarres Sask $69,626, Old Factory Band Council Old Factory Que $280,000, One Arrow Band Batoche Sask $157,252, Oneidas of the Thames Band Southwold Ont $488,236, Onion Lake Band Lloydminster Sask $560,556, Opetchesaht Band Port Alberni BC $60,000, Osnaburgh Band New Osnaburgh Ont $370,900, Osoyoos Band Oliver BC $144,500, Oweekeno Band Dawson Landing BC $579,100, Oxford House Band Oxford House Man $86,236, Pabineau Band Bathurst NB $77,500, Pacheenaht Band Port Renfrew BC $208,169, Parry Island Band Parry Sound Ont $58,358, Pasqua Band Fort Qu'Appelle Sask $396,130, Paul Band Duffield Alta $126,000, Pauquachin Band Brentwood Bay BC $115,612, Pavilion Band Cache Creek BC $81,144, Pays Plat Band Rossport Ont $76,806, Peepeekisis Band Balcarres Sask $208,878, Peguis Band Hodgson Man $1,169,520, Peigan Band Standoff Alta $698,000, Pelican Lake Band Leoville Sask $75,000, Penelakut Band Chemainus BC $200,395, Piapot Band Cupar Sask $446,703, Pic Heron Bay Band Heron Bay Ont $148,204, Pic Mobert Band Mobert Ont $161,204, Pictou Landing Band Trenton NS $112,071, Pikangikum Band Pikangikum Ont $737,630, Pine Creek Band Camperville Man $309,500, Poorman Band Quinton Sask $372,130, Poplar Hill Band Red Lake Ont $149,300, Poplar River Band Negginan Man $652,234, Poundmaker Band Cut Knife Sask $296,065, Prophet River Indian Band Mile 232 Alaska Highway BC $148,691, Province of Manitoba Winnipeg Man $950,000, Provincial Treasurer Alberta Municipal Affairs Edmonton Alta $624,600, Quatsino Band Coal Harbour BC $114,262, Rainy River Band Emo Ont $390,673, Rat Portage Band Kenora Ont $257,500, Red Earth Band Red Earth Sask $810,811, Red Bank Band Red Bank NB $293,160, Red Pheasant Band Cando Sask $178,545, Red Rock Band Nipigon Ont $288,502, Red Sucker Lake Band Red Sucker Lake Man $291,389, Restigouche Band Council Restigouche Que $564,578, River Desert Band Council Maniwaki Que $1,162,700, Rocky Bay Band MacDiarmid Ont $180,764, Rolling River Band Erickson Man $140,145, Roseau River Band Ginew Man $497,365, Sachigo Band Sachigo Ont $211,100, Saddle Lake Band Saddle Lake Alta $1,220,193, Sakimay Band Grenfell Sask $292,660, Sandy Bay Band Marius Man $689,120, Sandy Lake Band Favourable Lake Ont $1,189,045, Sandy Lake Band Shell Lake Sask $620,837, Sarcee Band Calgary Alta $292,860, Saulteaux Band Cochin Sask $129,439, Saulteaux Indian Band Chetwynd BC $93,000, Seabird Island Band Agassiz BC $162,789, Seine River Band Mine Centre Ont $320,500, Sept-Iles Maliotenam Council Sept-Iles Que $167,400, Serpent River Band Cutler Ont $177,184, Seton Lake Band Shalath BC $90,144, Shackan Band Merritt BC $226,300, Shamattawa Band Shamattawa Man $443,870, Shequiandah Band Shequiandah Ont $154,968, Sheshaht Band Port Alberni BC $91,706, Shoal Lake Band Pakwaw Lake Sask $127,252, Shoal Lake No 39 Band Kejick Ont $331,200, Shoal Lake No 40 Band Kejick Ont $239,600, Shoal River Band Pelican Rapids Man $332,404, Shubenacadie Band Shubenacadie NS $425,413, Sioux Valley Band Griswold Man $507,818, Six Nations Band Ohsweken Ont $1,127,051, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $484,360, Skidgate Band Skidgate BC $537,412, Skookumchuck Band Port Douglas BC $110,022, Skwah Band Chilliwack BC $74,607, Sliammon Band Powell River BC $132,310, Societe Relogement Naskapis Montreal Que $495,930, Soda Creek Band Williams Lake BC $54,152, Songhees Band Victoria BC $61,000, Spallumcheen Band Enderby BC $326,193, Spanish River Band Massey Ont $415,939, Split Lake Band Split Lake Man $632,072, Squamish Band North Vancouver BC $342,294, St-Augustin Band Council Cte Duplessis Que $141,012, St Mary's Band Fredericton NB $148,667, St Theresa Point Band St Theresa Point Man $761,890, Standing Buffalo Band Fort Qu'Appelle Sask $413,917, Starblanket Band Balcarres Sask $168,926, Stellaquo Indian Band Fraser Lake BC $231,248, Stone Band Hanceville BC $58,896, Stony Rapids Band Stony Rapids Sask $426,300, Stoney Creek Indian Band Vanderhoof BC $141,245, Stuart Trembleur Indian Band Fort St James BC $218,743, Sturgeon Lake Band Shellbrook Sask $549,288, Sturgeon Lake Band Valleyview Alta $62,550, Sucker Creek Band Little Current Ont $208,648, Sumas Band Abbottsford BC $137,107, Summer Beaver Settlement Pickle Lake Ont $226,800, Sunchild Band Rocky Mountain House Alta $300,000, Swan Lake Band Swan Lake Man $248,860, Sweetgrass Band Gallivan Sask $210,065, Tahltan Band Telegraph Creek BC $221,290, Takla Lake Indian Band Takla Landing BC $689,369, Tallcree Band Fort Vermilion Alta $623,932, Temagami Band Temagami Ont $78,800, The Pas Band The Pas Man $997,747, Thunderchild Band Turtleford Sask $291,691, Thunderchild Technical Institute North Battleford Sask $1,391,000, Temiscaming Band Council Notre-Dame du Nord Que $239,507, Tobique Band Perth-Andover NB $403,565, Toosey Band Riske Creek BC $84,049, Tsartlip Band Brentwood Bay BC $153,676, Tsawataineuk Band Kingcome Inlet BC $259,044, Tsawout Band Saanichton BC $120,858, Tsulquate Band Port Hardy BC $646,584, Turnor Lake Band Turnor Lake Sask $112,800, Uchucklesaht Band Port Alberni BC $96,706, Ulkatcho Band Anahim Lake BC $143,136, Upper Nicola Band Merritt BC $371,905, Valley River Band Shortdale Man $142,745, Wabigoon Band Dinorwic Ont $191,900, Wagmatcook Band Baddeck NS $121,000, Walpole Island and Wallaceburg Ont $733,100, Wapekeka Band Angling

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Lake Ont $86,200, Wasagamack Band Wasagamack Man $555,208, Waterhen Band Skownan Man $590,125, Waterhen Lake Band Waterhen Lake Sask $284,678, Wayne Temple Building Materials Prince Albert Sask $233,906, Waywayseecappo Band Rossburn Man $371,305, Webequie Settlement Council Nakina Ont $616,600, Weenusk Band Winisk Ont $134,759, Westbank Band Westbank BC $256,790, West Bay Band Excelsior Ont $489,421, West Moberly Indian Band West Moberly Lake BC $60,000, Weymontachie Band Council Sanmaur Que $342,900, Whe-La-La-U Area Council Alert Bay BC $171,806, White Bear Band Carlyle Sask $415,400, Whitefish Bay Band Pawitik Ont $450,100, Whitefish Lake Band Naughton Ont $107,500, Whitefish Lake Band No 128 Goodfish Lake Alta $677,000, Whitefish Lake Band No 459 Atikameg Alta $122,211, Whitefish River Band Birch Island Ont $54,500, Whycocomagh Band Whycocomagh NS $280,120, Wikwemikong Band Wikwemikong Ont $751,804, Williams Lake Band Williams Lake BC $225,216, Woodstock Band Woodstock NB $93,444, Wunnumin Band Wunnumin Lake Ont $219,200, York Factory Band York Landing Man $139,185.

Contributions to Indian and Inuit, their bands, settlements and corporations, provincial governments and other organizations to assist in the design, construction, maintenance and operation of community services, facilities and housing—Maintenance and Operation $57,052,251—Abegweit Band Cornwall PEI $54,004, Abitibiwinni Band Amos Que $51,312, Betsiamites Band Bersimis Que $186,199, Ahousaht Band Ahousaht BC $70,425, Alexander Band Morinville Alta $156,018, Alexis Band Glenevis Alta $139,379, Alkali Lake Band Williams Lake BC $57,331, Anaham Band Alexis Creek BC $97,000, Barriere Lake Band Council Rapid Lake Que $67,462, Beardy's Band Duck Lake Sask $151,864, Beaver Lake Band Lac La Biche Alta $166,255, Bella Coola Band Bella Coola BC $103,343, Berens River Band Berens River Man $136,876, Betsiamites Band Council Betsiamites Que $224,386, Big "C" Band La Loche Sask $91,900, Big Cover Band Rexton NB $297,607, Bigstone Cree Band Desmarais Alta $228,992, Big Trout Lake Band Big Trout Lake Ont $124,234, Birdtail Sioux Band Beulah Man $68,783, Blackfoot Band Gleichen Alta $442,989, Blood Band Cardston Alta $1,018,142, Bloodvein Band Bloodvein Man $79,996, Boyer River Band High Level Alta $83,505, Brokenhead Band Scanterbury Man $52,161, Buffalo River Band Dillon Sask $94,300, Burnt Church Band Legaceville NB $161,432, Chapel Island Band St Peters NS $66,430, Canim Lake Band 100 Mile House BC $108,295, Canoe Creek Band Dog Creek BC $71,855, Canoe Lake Band Canoe Narrows Sask $64,800, Carry the Kettle Band Sintaluta Sask $95,652, Chehalis Band Harrison Mills BC $70,463, Chemahawin Band Easterville Man $71,504, Chemainus Band Ladysmith BC $106,037, Chippewas of Kettle Point Band Forest Ont $57,175, Chippewas of Rama Band Rama Ont $64,544, Chippewas of the Thames Band Muncey Ont $71,264, City of Fredericton Fredericton NB $184,344, City of Sydney Sydney NS $119,003, Clayoquot Band Tofino BC $64,289, Cold Lake Band Grand Centre Alta $193,216, Conseil de la Police Amerindienne Pointe-Bleue Que $3,066,936, Cote Band Kamsack Sask $146,375, Cowessess Band Broadview Sask $100,615, Cowichan Band Duncan BC $157,283, Crane River Band Crane River Man $66,412, Cree Band Fort Chipewyan Alta $64,633, Cross Lake Band Cross Lake Man $248,137, Dakota Ojibway Tribal Council Brandon Man $935,140, Dene Tha' Band Chateh Alta $141,681, Ditidaht Band Port Alberni BC $66,521, Ebb and Flow Band Ebb and Flow Man $93,463, Eel Gound Band Newcastle NB $89,998, English River Band Patuanak Sask $93,800, Eskasoni Band Eskasoni NS $277,070, Fairford Band Fairford Man $75,553, Federation of Sask Indians Saskatoon Sask $175,000, Fisher River Band Koostaka Man $76,913, Fishing Lake Band Wadena Sask $58,711, Flying Dust Band Meadow Lake Sask $78,300, Fond du Lac Band Fond du Lac Sask $68,003, Fort Alexander Band Pine Falls Man $247,282, Fort McKay Band Fort McKay Alta $84,118, Fort McMurray Band Fort McMurray Alta $146,001, Fort Nelson Indian Band Fort Nelson BC $56,835, Fort William Band Thunder Bay Ont $64,707, Fountain Band Lillooet BC $459,257, Frog Lake Band Frog Lake Alta $201,298, Garden Hill Band Island Lake Man $182,473, Gitanmaax Band Council Hazelton BC $57,422, Gitlakdamix Band New Aiyawsh BC $73,220, Gitwangak Band Council Kitwanga BC $51,238, God's Lake Band God's Lake Narrows Man $131,999, Gordon Band Punnicky Sask $113,573, Grassy Narrows Band Grassy Narrows Ont $130,100, Hartley Bay Band Hartley Bay BC $196,533, Heart Lake Band Heart Lake Alta $119,848, Heiltsuk Band Waglisla BC $184,491, Hesquiaht Band Tofino BC $70,096, Hollwo Water Band Wanipigow Man $66,400, Homalco Band Hope BC $99,894, Hurons Lorette Band Village des Hurons Que $350,988, Island Lake Band Loon Lake Sask $77,500, Island Lake Tribal Council Winnipeg Man $73,000, Iroquois of St Regis Band Cornwall Ont $217,801, Islington Band White Dog Ont $125,460, James Smith Band Kinistino Sask $199,143, Janvier Band Chard Alta $91,051, John Smith Band Birch Hills Sask $79,853, Joseph Bighead Band Pierceland Sask $67,400, Kahkewistahaw Band Broadview Sask $114,108, Kasabonika Lake Band Kasabonika Lake Ont $70,573, Keeseekoose Band Kamsack Sask $125,154, Kehewin Band Bonnyville Alta $174,909, Key Band Norquay Sask $65,059, Kincolith Band Kincolith BC $67,890, Kingsclear Band Fredericton NB $89,724, Kitamaat Band Kitamaat BC $92,112, Kitasoo Band Klemtu BC $77,690, Kitkatla Band Kitkatla BC $79,421, Kyuquot Band Kyuquot BC $70,131, Lac La Hache Band Woollaston Sask $83,747, Lac La Ronge Band La Ronge Sask $193,844, Lac St-Jean Municipal Centre Pointe-Bleue Que $258,202, Lake Babine Indian Band Burns BC $80,835, Lake Manitoba Band Vogar Man $87,461, La Romaine Band La Romaine Que $69,247, Lac Simon Band Louvicourt Que $58,666, Lax Kw'Alaams Band Port Simpson BC $147,837, Lennox Island Band Lennox Island PEI $63,560, Lesser Slave Lake Indian Regional Council Slave Lake Alta $534,745, Little Black Bear Band Balcarres Sask $51,844, Little Grand Rapids Band Little Grand Rapids Man $98,555, Little Pine Band Paynton Sask $104,989, Little Red River Band Fox Lake Alta $524,381, Little Saskatchewan Band Gypsumville Man $72,124, Long Lake No 58 Band Long Lac Ont $112,300, Long Lake No 77 Band Long Lac Ont $66,000, Long Plain Band Edwin Man $182,553, Lubicon Lake Band Peace River Alta $52,986, Makwa Sahgaiehcan Band Loon Lake Sask $81,900, Manouane Band St-Michel des Saints Que $114,397, Masset Band Masset BC $90,560, Mathias Colomb Band Pukatawagan Man $144,762, Mingan Band Mingan Que $61,893, Minister of New Brunswick Fredericton NB $127,436, Ministre des Finances Ottawa Ont $8,000,000, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $50,100, Mistawasis Band Leask Sask $127,670, Mohawk Council of Kanawake Kanawake Que $970,569, Mohawks of the Bay of Quinte Deseronto Ont $95,780, Mount Schefferville Council Schefferville Que $57,218, Mont Sept-Iles Maliotenam Council Sept-Iles Que $89,468, Moose Lake Band Moose Lake Man $67,529, Moosomin Band Cochin Sask $57,295, Moricetown Band Council Smithers BC $72,786, Mosquito Band Cando Sask $73,801, Montreal Lake Band Montreal Lake Sask $99,857, Mount Currie Band Mount Currie BC $145,348, Muscorwpetung Band Fort Qu'Appelle Sask $79,126, Muskeg Lake Band Leask Sask $97,436, Muskowekwan Band Lestock Sask $86,670, Musqueam Band Vancouver BC $95,304, Nanaimo Band Nanaimo BC $58,840, Natashquan Band Natashquan Que $59,083, Nelson House Band Nelson House Man $236,610, Necoslie Indian Band Fort St James BC $55,590, Nemaiah Valley Band Nemaiah Valley BC $169,004, Nimpkish Band Alert Bay BC $111,576, Nipissing Band Sturgeon Falls Ont $226,943, North Battleford Management Assoc North Battleford Sask $50,000, Norway House Band Norway House Man $243,207, Nut Lake Band Rose Valley Sask $96,944, Oak Lake Band Pipestone Man $63,111, Obedjiwan Band Obedjiwan Que $112,932, O'Chiese Band Rocky Mountain House Alta

$64,740, Ochopowace Band Whitewood Sask $93,918, Odanak Band Odanak Que $53,153, Old Sun Community College Cultural Centre Gleichen Alta $80,000, One Arrow Band Batoche Sask $52,644, Oneidas of the Thames Band Southwold Ont $124,812, Onion Lake Band Lloydminster Sask $241,050, Oweekend Band Dawson Landing BC $54,490, Oxford House Band Oxford House Man $161,280, Parry Island Band Parry Sound Ont $118,784, Pasqua Band Fort Qu'Appelle Sask $84,445, Paul Band Duffield Alta $118,163, Pauquachin Band Brentwood Bay BC $59,715, Peguis Band Hodgson Man $333,008, Peigan Band Standoff Alta $438,167, Penelakut Band Chemainus BC $71,922, Peter Ballantyne Band Pelican Narrows Sask $111,427, Piapot Band Cupar Sask $119,139, Pictou Landing Band Trenton NS $52,052, Pine Creek Band Camperville Man $86,154, Poorman Band Quinton Sask $105,245, Poplar River Band Negginan Man $101,069, Poundmaker Band Cut Knife Sask $93,034, Prince Albert District Chiefs Council Prince Albert Sask $75,000, Prophet River Indian Band Mile 232 Alaska Highway BC $51,358, Qu'Appelle Indian Residential School Lebret Sask $63,000, Rainy River Band Emo Ont $50,239, Red Bank Band Red Bank NB $79,203, Red Earth Band Red Earth Sask $60,327, Red Pheasant Band Cando Sask $99,497, Red Sucker Lake Band Red Sucker Lake Man $84,583, Restigouche Band Council Restigouche Que $185,772, River Desert Band Council Maniwaki Que $90,514, Rolling River Band Erickson Man $159,090, Roseau River Band Ginew Man $156,102, Sakimay Band Grenfell Sask $102,841, Sandy Bay Band Marius Man $170,957, Sandy Lake Band Shell Lake Sask $88,600, Sandy Lake Band Favourable Lake Ont $59,866, Sarcee Band Calgary Alta $370,278, Saskatchewan Indian Community College Saskatoon Sask $142,000, Saulteaux Band Cochin Sask $59,522, Seabird Island Band Agassiz BC $70,760, Sechelt Band Sechelt BC $81,030, Seton Lake Band Shalath BC $52,860, Sheshaht Band Port Alberni BC $53,260, Shoal Lake Band Pakwaw Lake Sask $50,631, Shoal Lake No 39 Band Kejick Ont $53,890, Shoal River Band Pelican Rapids Man $50,406, Shubenacadie Band Shubenacadie NS $142,366, Sioux Valley Band Griswold Man $149,188, Six Nations Band Ohsweken Ont $760,820, Skidegate Band Skidegate BC $73,801, Spanish River Band Massey Ont $130,305, Squamish Band North Vancouver BC $87,912, St Theresa Point Band St Theresa Point Man $70,600, Standing Buffalo Band Fort Qu'Appelle Sask $76,573, Starblanket Band Balcarres Sask $63,576, Stoney Band Morley Alta $129,700, Stoney Creek Indian Band Vanderhoof BC $81,110, Stony Rapids Band Stony Rapids Sask $65,645, Stuart Trembleur Indian Band Fort St James BC $158,092, Sturgeon Lake Band Shellbrook Sask $129,985, Sunchild Band Rocky Mountain House Alta $62,098, Swan Lake Band Swan Lake Man $71,382, Sweetgrass Band Gallivan Sask $173,594, Tallcree Band Fort Vermilion Alta $148,041, The Pas Band The Pas Man $174,007, Thunderchild Band Turtleford Sask $81,885, Tobique Band Perth-Andover NB $148,122, Touchwood File Hills District Chiefs Council Fort Qu'Appelle Sask $109,497, Town of Truro Truro NS $143,049, Ulkatcho Band Anahim Lake BC $105,194, Valley River Band Shordale Man $121,109, Walpole Island Band Wallaceburg Ont $151,707, Wasagamack Band Wasagamack Man $116,997, Waterhen Band Skownan Man $52,833, Waterhen Lake Band Waterhen Lake Sask $96,200, Waywayseecappo Band Rossburn Man $148,222, Weymontachie Band Sanmaur Que $174,175, White Bear Band Carlyle Sask $95,848, Whitefish Bay Band Pawitik Ont $159,230, Whitefish Lake Band Naughton Ont $59,408, Whitefish Lake Band No 128 Goodfish Lake Alta $230,067, Whycocomagh Band Whycocomagh NS $55,565, Williams Lake Band Williams Lake BC $64,467, Wikwemikong Band Wikwemikong Ont $184,432, Yorkton District Chiefs Council Yorkton Sask $104,000.

Contributions to the province of Quebec for Inuit housing under the James Bay and Northern Quebec Agreement $3,551,642—Province of Quebec Quebec Que $3,551,642.

Contribution to special capital recovery projects programs $1,317,870—Bella Coola Band Council Bella Coola BC $1,165,100, Blueberry River Band Council Buick BC $125,500.

Contributions to Indian bands and Inuit settlements for administration overhead cost $68,130,151—Abegweit Band Cornwall PEI $80,624, Abitibiwinni Band Amos Que $117,513, Adams Lake Band Chase BC $101,878, Afton Band Afton NS $68,141, Ahousaht Band Ahousaht BC $116,275, Alexander Band Morinville Alta $162,240, Alexis Band Glenevis Alta $178,977, Alexis Creek Band Chilanko Forks BC $78,156, Alkali Lake Band Williams lake BC $100,140, Anaham Band Alexis Creek BC $126,271, Attawapiskat Band Attawapiskat Ont $356,680, Bella Coola Band Bella Coola BC $185,517, Barren Lands Band Brochet Man $154,020, Barriere Lake Band Council Rapid Lake Que $87,335, Batchewana Band Sault Ste Marie Ont $114,520, Bearskin Lake Band Bearskin Lake Ont $126,939, Beardy's Band Duck Lake Sask $193,875, Beausoleil Band Penetanguishene Ont $114,188, Beaver Lake Band Lac la Biche Alta $126,733, Berens River Band Berens River Man $247,015, Betsiamites Band Bersimis Que $281,194, Big C Band La Loche Sask $135,084, Big Cove Band Rexton NB $305,079, Big Grassy Band Morson Ont $69,748, Big River Band Debden Sask $109,844, Bigstone Cree Band Desmarais Alta $219,056, Big Trout Lake Band Big Trout Lake Ont $362,925, Birdtail Sioux Band Beulah Man $109,666, Blackfoot Band Gleichen Alta $370,766, Blood Band Cardston Alta $442,482, Bloodvein Band Bloodvein Man $177,422, Blueberry Indian Band Bos 125 Montney BC $52,054, Bonaparte Band Cache Creek BC $77,029, Boyer River Band High Level Alta $60,720, Brokenhead Band Scanterbury Man $133,618, Buffalo River Band Dillon Sask $141,808, Burnt Church Band Legaceville NB $244,681, Campbell River Band Campbell River BC $59,277, Canoe Creek Band Dog Creek BC $50,588, Canoe Lake Band Canoe Narrows Sask $141,196, Cape Mudge Band Quathiaski Cove BC $82,577, Caribou Lake Band Weagamow Lake Ont $169,198, Cariboo Tribal Council Williams Lake BC $109,400, Carrier Sekani Tribal Council Prince George BC $166,300, Carry the Kettle Band Sintaluta Sask $111,391, Cat Lake Band Cat Lake Ont $122,464, Central Interior Tribal Council Kamloops BC $1,168,100, Chamahawin Band Easterville Man $214,876, Chapel Island Band St Peters NS $122,910, Chehalis Band Harrison Mills BC $110,212, Chemainus Band Ladysmith BC $91,852, Chilliwack Area Indian Council Chilliwack BC $81,000, Chippewas of Georgina Island Band Sutton West Ont $55,200, Chippewas of Kettle Point Band Forest Ont $125,186, Chippewas of Rama Band Rama Ont $95,185, Chippewas of Sarnia Band Sarnia Ont $102,700, Chippewas of the Thames Band Muncey Ont $128,762, Churchill Band Lynn Lake Man $180,290, Clayoquot Band Tofino BC $88,355, Cold Lake Band Grand Centre Alta $238,543, Coldwater Band Merrit BC $86,474, Comité Coordination Attikamekw Sipi Manouane Que $68,500, Conseil de Police Amérindienne Pointe-Bleue Que $276,600, Constance Lake Band Calstock Ont $122,084, Cote Band Kamsack Sask $150,147, Couchinching Band Fort Frances Ont $135,287, Cowessess Band Broadview Sask $58,188, Cowichan Band Duncan BC $200,714, Crane River Band Crane River Man $100,913, Cree Band Fort Chipewyan Alta $164,809, Cree Regional Authority Val D'Or Que $661,620, Cross Lake Band Cross Lake Man $352,916, Cumberland House Band Cumberland House Sask $80,666, Curve Lake Band Curve Lake Ont $126,839, Dakota Ojibway Tribal Council Brandon Man $462,417, Dakota Plains Band Edwin Man $77,216, Dakota Tipi Band Portage La Prairie Man $82,313, Dauphin River Band Gypsumville Man $66,122, Deadman's Creek Band Savona BC $50,336, Deer Lake Band Red Lake Ont $89,662, Dene Tha' Band Chateh Alta $170,237, Desolation Sound Tribal Council Powell River BC $102,600, Ditidaht Band Port Alberni BC $54,607, Dokis Band Monteville Ont $61,263, Eagle Lake Band Eagle Lake Ont $58,417, Ebb and Flow Band Ebb and Flow Man $157,974, Eel Ground Band Newcastle NB $163,525, Eel River

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Band Dalhousie NB $111,550, English River Band Patuanak Sask $142,298, Enoch Band Winterburn Alta $66,553, Ermineskin Band Hobbema Alta $88,067, Eskasoni Band Eskasoni NS $304,255, Fairford Band Fairford Man $256,275, First Nations of South Island District Council Mill Bay BC $214,600, Fisher River Band Koostatak Man $280,810, Fishing Lake Band Wadena Sask $101,075, Flying Dust Band Meadow Lake Sask $107,913, Fond du Lac Band Fond du Lac Sask $191,183, Fort Albany Band Moosonee Ont $199,148, Fort Alexander Band Pine Falls Man $264,533, Fort Chipewyan Band Fort Chipewyan Alta $54,536, Fort Hope Band Geraldton Ont $202,369, Fort Nelson Indian Band Fort Nelson BC $108,434, Fort Severn Band Fort Severn Ont $86,274, Fort Ware Indian Band Fort Ware BC $52,278, Fort William Band Fort Frances Ont $118,201, Fountain Band Lillooet BC $91,092, Fox Lake Band Gillam Man $151,221, Frog Lake Band Frog Lake Alta $251,918, Garden Hill Band Island Lake Man $362,833, Garden River Band Sault Ste Marie Ont $52,465, Gitanmaax Band Council Hazelton BC $104,209, Gitksan-Wet'suwet'en Tribal Council Hazelton BC $196,700, Gitlakdamix Band New Aiyansh BC $128,382, Gitwangak Band Council Kitwanga BC $92,817, Glen Vowell Band Council Hazelton BC $50,191, God's Lake Band God's Lake Narrows Man $286,895, God's River Band God's River Man $160,475, Golden Lake Band Golden Lake Ont $103,290, Gordon Band Punnicky Sask $139,403, Grand Rapids Band Grand Rapids Man $129,712, Grassy Narrows Band Grassy Narrows Ont $123,811, Gull Bay Band Armstrong Ont $69,545, Hagwilget Band Council New Hazelton BC $55,800, Hartley Bay Band Hartley Bay BC $92,754, Heart Lake Band Heart Lake Alta $76,977, Heiltsuk Band Waglisla BC $184,603, Hesquiaht Band Tofino BC $57,340, Hollow Water Band Wanipigow Man $167,846, Hurons Lorette Band Village des Hurons Que $187,405, Indian Birch Band Birch River Man $73,947, Ingenika Indian Band Ingenika Point BC $64,328, Interlake Reserve Development Council Ashern Man $208,453, Island Lake Band Loon Lake Sask $121,507, Islington Band Whitedog Ont $177,114, Iskut Band Iskut BC $75,801, Jackhead Band Dallas Man $118,498, James Smith Band Kinistino Sask $167,790, Janvier Band Chard Alta $54,951, John Smith Band Birch Hills Sask $99,854, Joseph Bighead Band Pierceland Sask $106,506, Kahkewistahaw Band Broadview Sask $82,642, Kamloops Band Kamloops BC $119,279, Kasabonika Lake Band Kasabonika Lake Ont $172,783, Kashechewan Band Kashechewan Ont $307,155, Keeseekoose Band Kamsack Sask $114,976, Keeseeloowenin Band Elphinstone Man $126,989, Keewatin Tribal Council Thompson Man $245,885, Kehewin Band Bonnyville Alta $269,831, Kincolith Band Kincolith BC $111,634, Kingfisher Lake Band Kingfisher Lake Ont $91,207, Kingsclear Band Fredericton NB $116,090, Kinistino Band Chagoness Sask $81,665, Kispiox Band Council Hazelton BC $89,142, Kitamaat Band Kitamaat BC $130,613, Kitasoo Band Klemtu BC $132,536, Kitkatla Band Kitkatla BC $128,377, Kitsegukla Band Council South Hazelton BC $69,870, Kitwancool Band Council Kitwanga BC $79,569, Kwakiutl Band Port Hardy BC $70,198, Kwakiutl District Council Port Hardy BC $243,100, Kyuquot Band Kyuquot BC $67,473, Lac La Croix Band Fort Frances Ont $94,194, Lac La Hache Band Wollaston Lake Sask $132,586, Lac La Ronge Band La Ronge Sask $351,814, Lac Seul Band Lac Seul Ont $146,121, Lac Simon Band Louvicourt Que $101,517, Lac St Jean Band Pointe-Bleue Que $365,013, Lakalzap Band Greenville BC $124,361, Lake Babine Indian Band Burns Lake BC $205,495, Lake St Martin Band Gypsumville Man $199,375, Lake Manitoba Band Vogar Man $214,631, La Romaine Band La Romaine Que $153,874, Lax Kw'Alaams Band Port Simpson BC $181,776, Lennox Island Band Lennox Island PEI $118,269, Lesser Slave Lake Indian Regional Council Slave Lake Alta $1,595,186, Lillooet Tribal Council Lillooet BC $159,900, Lillooet District Indian Council Lillooet BC $150,100, Little Black River Band O'Hanley Man $120,086, Little Grand Rapids Band Little Grand Rapids Man $252,008, Little Pine Band Paynton Sask $126,813, Little Red River Band Fox Lake Alta $229,512, Little Saskatchewan Band Gypsumville Man $132,137, Little Shuswap Band Chase BC $67,192, Long Lake No 58 Band Long Lac Ont $94,310, Long Plain Band Edwin Man $250,356, Long Point Band Council Winniway River Que $85,426, Lower Nicola Band Merritt BC $125,929, Lower Similkameen Band Keremeos BC $97,939, Lubicon Lake Band Peace River Alta $67,310, Lytton Band Lytton BC $159,813, Makivik Corporation Montreal Que $246,750, Makwa Sahgaiehcan Band Loon Lake Sask $173,551, Manouane Band Berthier Que $99,932, Marten Falls Band Nakin Ont $64,558, Masset Band Masset BC $147,603, Mathias Colomb Band Pukatawagan Man $277,909, Mattagami Band Gogama Ont $53,279, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $116,500, Membertou Band Sydney NS $140,069, Metlakatla Band Metlakatla BC $59,563, Micmacs of Maria Band Council Maria Que $114,856, Millbrook Band Truro NS $123,397, Mingan Band Mingan Que $72,583, Mississauga Band Blind River Ont $105,625, Mistawasis Band Leask Sask $148,863, Mohawk Council of Kanawake Kanawake Que $434,068, Mohawks of the Bay of Quinte Band Deseronto Ont $156,000, Montreal Lake Band Montreal Lake Sask $201,197, Mont Les Escoumins Council Les Escoumins Que $62,642, Mount Schefferville Council Schefferville Que $144,527, Moose Factory Band Moose Factory Ont $250,701, Moose Lake Band Moose Lake Man $163,819, Moosomin Band Cochin Sask $110,117, Moravian of the Thames Thamesville Ont $79,892, Moricetown Band Council Smithers BC $107,502, Mosquito Band Cando Sask $92,347, Mount Currie Band Mount Currie BC $183,569, Mowachaht Band Gold River BC $71,591, Muscowpetung Band Fort Qu'Appelle Sask $80,443, Muskeg Lake Band Leask Sask $90,968, Muskowekwan Band Lestock Sask $88,640, Musqueam Band Vancouver BC $120,925, Naicatchewenin Band Devlin Ont $51,023, Nanaimo Band Nanaimo BC $98,230, Natashquan Band Natashquan Que $125,469, Necoslie Indian Band Fort St James BC $119,647, Nelson House Band Nelson House Man $266,323, Nemaiah Valley Band Nemaiah Valley BC $81,319, Neskainlith Band Chase BC $68,957, New Credit Band Hagersville Ont $93,579, New Post Band Cochrane Ont $83,842, Nimpkish Band Alert Bay BC $213,148, Nipissing Band Sturgeon Falls Ont $125,252, Nishga Tribal Council New Aiyansh BC $134,100, North Coast Tribal Council Prince Rupert BC $185,600, North Lands Band Lac Brochet Man $204,165, North Spirit Lake Band Cochenour Ont $73,685, North Thompson Band Barriere BC $83,177, Northwest Angle No 33 Band Angle Inlet Minn USA $61,628, Northwest Angle No 37 Band Sioux Narrows Ont $56,710, Norway House Band Norway House Man $359,272, Nut Lake Band Rose Valley Sask $116,152, Nuu Chah Nulth Tribal Council Port Alberni BC $468,500, Oak Lake Band Pipestone Man $119,743, Obedjiwan Band Obedjiwan Que $117,055, Ochapowace Band Whitewood Sask $69,739, O'Chiese Band Rocky Mountain House Alta $72,577, Ojibways of Onegaming Band Nestor Falls Ont $78,810, Okanagan Band Vernon BC $208,000, One Arrow Band Batoche Sask $90,390, Oneidas of the Thames Band Southwold Ont $214,257, Onion Lake Band Lloydminster Sask $274,264, Osnaburgh Band New Osnaburgh Ont $106,812, Osoyoos Band Oliver BC $64,018, Oxford House Band Oxford House Man $336,673, Parry Island Band Parry Sound Ont $79,580, Pasqua Band Fort Qu'Appelle Sask $99,211, Paul Band Duffield Alta $114,523, Pavilion Band Cache Creek BC $81,282, Peepeekisis Band Balcarres Sask $118,134, Peguis Band Hodgson Man $343,979, Peigan Band Standoff Alta $258,308, Penelakut Band Chemainus BC $79,393, Penticton Band Penticton BC $75,004, Peter Ballantyne Band Pelican Narrows Sask $327,503, Pelican Lake Band Leoville Sask $73,743, Piapot Band Cupar Sask $140,262, Pic Heron Bay Band Heron Bay Ont $97,677, Pic Mobert Band Mobert Ont $76,253, Pictou Landing Band Trenton NS $96,236, Pikangikum Band Pikangikum Ont $174,545, Pine Creek Band Camperville Man $176,661, Poorman Band Quinton Sask $187,171, Poplar River Band Negginan Man $199,303, Poundmaker Band Cut Knife

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Sask $121,736, Rainy River Band Emo Ont $96,574, Rat Portage Band Kenora Ont $94,820, Red Bank Band Red Bank NB $107,556, Red Earth Band Red Earth Sask $124,010, Red Pheasant Band Cando Sask $110,721, Red Rock Band Nipigon Ont $52,060, Red Sucker Lake Band Red Sucker Lake Man $190,140, Restigouche Band Council Restigouche Que $265,556, River Desert Band Council Maniwaki Que $242,069, Rocky Bay Band MacDiarmid Ont $74,775, Rolling River Band Erickson Man $124,603, Roseau River Band Ginew Man $255,884, Sachigo Lake Band Sachigo Lake Ont $121,410, Saddle Lake Band Saddle Lake Alta $375,990, St Augustin Band Council St Augustin Que $53,151, St Mary's Band Fredericton NB $141,429, St Theresa Point Band St Theresa Point Man $331,142, Sakimay Band Grenfell Sask $58,367, Samson Band Hobbema Alta $67,524, Sandy Bay Band Marius Man $265,441, Sandy Lake Band Favourable Lake Ont $205,347, Sand Lake Band Shell Lake Sask $157,659, Sarcee Band Calgary Alta $126,269, Saskatchewan Indian Community College Saskatoon Sask $222,000, Saulteaux Indian Band Chetwynd BC $61,764, Saulteaux Band Cochin Sask $116,142, Scowlitz Band Harrison Mills BC $58,013, Seabird Island Band Agassiz BC $99,421, Sechelt Band Sechelt BC $102,306, Seine River Band Mine Centre Ont $74,508, Sept Iles Maliotnam Band Sept-Iles Que $137,190, Serpent River Band Cutler Ont $96,689, Seton Lake Band Shalalth BC $79,887, Shamattawa Band Shamattawa Man $211,396, Sheshaaht Band Port Alberni BC $92,799, Shoal Lake Band Pakwaw Lake Sask $92,227, Shoal Lake No 39 Band Kejick Ont $99,043, Shoal Lake No 40 Band Kejick Ont $65,519, Shoal River Band Pelican Rapids Man $188,879, Shubenacadie Band Shubenacadie NS $203,962, Sioux Valley Band Griswold Man $200,034, Six Nations Band Ohsweken Ont $398,920, Six Nations Traditional Hereditary Chiefs of Oka Oka Que $129,530, Temiscaming Band Council Notre-Dame du Nord Que $97,358, Skidegate Band Skidegate BC $93,093, Sliammon Band Powell River BC $63,328, Soda Creek Band Williams Lake BC $52,049, South East Resource Development Council Winnipeg Man $376,591, Spallumcheen Band Enderby BC $100,364, Spanish River Band Massey Ont $161,035, Split Lake Band Split Lake Man $261,664, Squamish Band North Vancouver BC $152,149, Standing Buffalo Band Fort Qu'Appelle Sask $104,680, Starblanket Band Balcarres Sask $50,990, Sto:lo Nation Band Sardis BC $103,595, Stoney Band Morley Alta $177,241, Stoney Creek Indian Band Vanderhoof BC $101,141, Stony Rapids Band Stony Rapids Sask $176,724, Stuart Trembleur Indian Band Fort St James BC $135,348, Sturgeon Lake Band Shellbrook Sask $164,457, Sucker Creek Band Little Current Ont $66,569, Summer Beaver Settlement Pickle Lake Ont $77,870, Sunchild Band Rocky Mountain House Alta $68,290, Swampy Cree Tribal Council The Pas Man $326,956, Swan Lake Band Swan Lake Man $153,888, Sweetgrass Band Gallivan Sask $127,079, Takla Lake Indian Band Takla Landing BC $97,970, Tahltan Band Telegraph Creek BC $72,926, Tallcree Band Fort Vermilion Alta $80,914, Temagami Band Temagami Ont $63,630, The Pas Band The Pas Man $316,552, Thunderchild Band Turtleford Sask $171,436, Tobique Band Perth-Andover NB $156,911, Touchwood File Hills Qu'Appelle District Chiefs Council Fort Qu'Appelle Sask $177,800, Tribal Chief's Assoc of Northeastern Alberta St Paul Alta $58,000, Tsartlip Band Brentwood Bay BC $68,328, Tsawataineuk Band Kingcome Inlet BC $76,658, Tsawout Band Saanichton BC $59,392, Tsulquate Band Port Hardy BC $94,041, Turnor Lake Band Turnor Lake Sask $78,784, Ucluelet Band Ucluelet BC $53,443, Ulkatcho Band Anahim Lake BC $107,671, Upper Nicola Band Merritt BC $109,844, Valley River Band Shortdale Man $127,656, Wagmatcook Band Baddeck NS $118,884, Wahpeton Band Prince Albert Sask $87,387, Walpole Island Band Wallaceburg Ont $147,910, Wapekeka Band Angling Lake Ont $95,918, Wasagamack Band Wasagamack Man $262,283, Waterhen Band Skownan Man $152,183, Waterhen Lake Band Waterhen Lake Sask $129,743, Waywayseecappo Band Rossburn Man $188,974, Webequie Settlement Council Nakina Ont $98,238, Weenuska Band Winisk Ont $108,004, Westbank Band Westbank BC $133,058, West Bay Band Excelsior Ont $177,517, West Region Tribal Council Dauphin Man $239,098, Whe-La-La-U Area Council Alert Bay BC $84,279, Weymontachie Band Sanmaur Que $124,423, White Bear Band Carlyle Sask $129,518, Whitefish Bay Band Pawitik Ont $184,430, Whitefish Lake Band Naughton Ont $63,491, Whitefish Lake Band No 128 Goodfish Lake Alta $230,727, Whitefish River Band Birch Island Ont $82,404, Wikwemikong Band Wikwemikong Ont $248,135, Whycocomagh Band Whycocomagh NS $145,342, Williams Lake Band Williams Lake BC $88,210, Woodstock Band Woodstock NB $88,811, Wunnumin Lake Band Wunnumin Lake Ont $135,258, Yellowhead Tribal Council Edmonton Alta $187,085, York Factory Band York Landing Man $159,351, Yorkton District Chiefs Council Yorkton Sask $205,000.

Contributions to Indian bands and Inuit settlements for local development planning $3,986,410—Alexander Band Morinville Alta $53,000, Comité Coordination Attikamekwsipi La Tuque Que $157,500, Algonquin de l'Ouest du Québec Council Val D'Or Que $50,000, Mingan Band Council Mingan Que $79,429, North Coast Tribal Council Prince Rupert BC $59,200, Restigouche Band Council Restigouche Que $50,000, Treaty Eight Renovations Slave Lake Alta $56,583.

Contributions to Indian associations for policy development and consultation $16,422,710—Canadian Executive Service Overseas Toronto Ont $114,872, Carrier Sekani Tribal Council Prince George BC $76,044, Chiefs of Ontario Toronto Ont $176,000, Conseil Algonquin de L'Ouest du Québec Val D'or Que $62,000, Conseil Attikamek Montagnais Village des Hurons Que $209,000, Cree Regional Authority Val D'Or Que $63,000, Dakota Ojibway Tribal Council Brandon Man $64,400, Federation of Saskatchewan Indians Saskatoon Sask $741,000, First Nations Confederacy Winnipeg Man $50,000, Indian Assoc of Alberta Edmonton Alta $1,010,000, Island Lake Tribal Council Winnipeg Man $65,432, Keewatin Tribal Council Thompson Man $57,664, Kootney Indian Area Council Cranbrook BC $57,000, Makivik Corporation Montréal Que $100,000, Manitoba Indian Brotherhood Winnipeg Man $76,355, Manitoba Keewatinowi Okimakonae Band Thompson Man $107,692, Meadow Lake District Chiefs Management Co Ltd Meadow Lake Sask $119,985, National Indian Brotherhood Ottawa Ont $7,597,937, National Indian Veterans Assoc Ottawa Ont $72,147, Nuu Chah Nulth Tribal Council Port Alberni BC $114,308, Oweekeno Kitassoo Nuxalt Tribal Council Bella Coola BC $54,347, Prairie Treaty Nations Alliance Winnipeg Man $75,755, Prince Albert District Chiefs Prince Albert Sask $67,285, Prince Albert District Chiefs Development Corporation Prince Albert Sask $127,600, Saskatchewan Indian Federated College Regina Sask $129,766, Saskatchewan Indian Veterans Assoc Regina Sask $65,000, Saskatchewan Indian Women's Assoc Saskatoon Sask $125,000, Saskatoon District Chiefs Saskatoon Sask $118,000, Shellbrook Agency Chiefs Shellbrook Sask $50,285, The Alliance Tribal Council Vancouver BC $51,453, Touchwood File Hills Qu'Appelle District Chiefs Council Fort Qu'Appelle Sask $120,770, Union of British Columbia Chiefs Vancouver BC $70,000, Union of New Brunswick Indians Fredericton NB $311,923, Union of Nova Scotia Indians Sydney NS $283,385, Yukon Indian Women's Assoc Whitehorse YT $78,700.

Contributions to Indian bands for employee benefit plans $1,363,951—Conseil Attikamek Montagnais Village des Hurons Que $732,841, Conseil de la Police Amérindienne Pointe-Bleue Que $256,381, Mohawk Council of Kanawake Kanawake Que $169,728.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Contributions to Indian bands for program on Indian management and social paraprofessional training $6,307,862—Anishinaabe Child and Family Services Ashern Man $77,366, Blackfoot Band Gleichen Alta $50,000, Blood Band Cardston Alta $58,000, Centre for Indian Training and Research Vancouver BC $100,000, Conseil Algonquin de l'Ouest du Québec Val D'Or Que $52,900, Conseil Attikamek Montagnais Village des Hurons Que $74,500, Dakota Ojibway Tribal Council Brandon Man $85,000, Iliquik Corporation Dorval Que $75,000, Indian Chiefs Budget Committee Winnipeg Man $118,367, Keewatin Tribal Council Thompson Man $50,000, Lesser Slave Lake Indian Regional Council Slave Lake Alta $50,499, Muncey of the Thames Band Muncey Ont $93,185, Native Training Institute Spences Bridge BC $75,000, Nuu Chah Nulth Tribal Council Port Alberni BC $75,850, Peigan Band Standoff Alta $60,000, Six Nations Band Ohsweken Ont $81,000, Southeast Resource Development Council Winnipeg Man $111,950, Swampy Cree Tribal Council The Pas Man $70,000, University of Western Ontario London Ont $290,702, West Region Tribal Council Dauphin Man $65,000.

NORTHERN AFFAIRS PROGRAM $549,633,548

Grants to individuals or organizations for the advancement of Indian and Inuit culture $49,992

Grants to Canadian Universities and Institutes for Northern Scientific Research Training $825,000—McGill University Montréal Que $58,000, University of Alberta Edmonton Alta $51,000, Université Laval Québec Que $57,000, University of Toronto Toronto Ont $55,000.

Grant to the Association of Canadian Universities for Northern Studies, for the purpose of co-ordinating the northern scientific activities of Canadian universities $180,000—Assoc of Canadian Universities Ottawa Ont $180,000.

Grant in the form of an award to the person judged to have made an outstanding contribution in the field of Northern Science $5,000

Grant to the Institute for Research on Public Policy to conduct research into Northern Political Development $10,000

Grants to the Yukon Conservation Society to promote the conservation of the natural resources of the Territory $12,000

Grant to the Canadian Arctic Resources Committee for the purpose of promoting the independent analysis of northern issues and of the proposals of Government and industry relating to these issues $70,000—Canadian Arctic Resources Committee Ottawa Ont $70,000.

Grants of $10,000 to the British Columbia and Yukon Chamber of Mines; $7,500 to the Alberta Chamber of Resources; $20,000 to the Yukon Chamber of Mines; $20,000 to the NWT Chamber of Mines to assist in the operation of prospectors' training courses and the maintenance of permanent offices for the purposes of educating and assisting all persons interested in searching for mineral deposits $57,500

Grants of $5,000 to the Territories Accident Prevention Association; and $1,500 to the Northwest Territories Mines Safety Association $6,500

Grants to Yukon Prospectors' Association $2,000

Grants to prospectors, in accordance with terms and conditions approved by the Governor in Council $50,748

Contribution to the Government of the Northwest Territories for hospital care of Indians and Inuit $21,436,211—Government of NWT Yellowknife NWT $21,436,211.

Contributions to the Government of the Yukon Territory for hospital care of Indians $1,692,111—Government of Yukon Territory Whitehorse YT $1,692,111.

Contribution to the Government of the Northwest Territories for medicare of Indians and Inuit $4,225,942—Government of NWT Yellowknife NWT $4,225,942.

Contribution to the Government of the Yukon Territory for medicare of Indians $587,565—Government of the Yukon Whitehorse YT $587,565.

Contributions to the Government of the Yukon Territory for low income rental purchase housing $208,000—Government of Yukon Territory Whitehorse YT $208,000.

Contribution to the Inuit for the purpose of furthering economic development among Inuit people $1,272,384—Arctic Co-operative Ltd Yellowknife NWT $1,239,000.

Contribution to Northern Native Associations to enable them to research and carry out projects in support of their interests and to enable them to consult and be consulted in matters related to Northern Development $112,978

Contributions to Inuit Associations to enable them to carry out programs in accordance with the objectives and criteria established for the Native Cultural Education Centres Program $454,000—Inuit Cultural Institute Eskimo Point NWT $400,000, Labrador Inuit Assoc Nain Labrador $54,000.

Contributions to Constitutional Alliance of the Northwest Territories to develop a concensus on division of the Northwest Territories $1,119,934—Nunauit Constitutional Forum Yellowknife NWT $483,907, Webster Constitutional Forum Yellowknife NWT $636,027.

Contribution to the Interjurisdictional Caribou Management Board $15,000

Contribution to the Government of the Northwest Territories in relation to the Norman Wells Pipeline Project $1,250,000—Government of NWT Yellowknife NWT $1,250,000.

Contribution for production and market strategies, Inuit arts and crafts $398,429—Canadian Arctic Producers Ottawa Ont $238,663, Fédération des Co-opératives du Nouveau-Québec Montréal Que $144,764.

Contribution to Federal Propane Vehicle Program $31,178

Contribution to Council for Yukon Indians to assist in training and employment liaison for native people $40,000

Contribution to the Cyprus Anvil Mining Corporation for financial assistance $9,471,000—Cyprus Anvil Mining Corporation Whitehorse YT $9,471,000.

Contribution to Dene and Metis Associations in relation to the Norman Wells Pipeline Projects $2,989,484—Dene Nation Yellowknife NWT $2,370,105, Metis Assoc of NWT Yellowknife NWT $619,379.

Contribution to the Governments of the Yukon and Northwest Territories for the Federal Building Retrofit, Off-Oil Conversion and Federal Propane Programs $425,560—Government of NWT Yellowknife NWT $306,822, Government of the Yukon Territory Whitehorse YT $118,738.

Contribution to the Governments of the Yukon and Northwest Territories to subsidize non-government domestic power consumers primarily in diesel serviced northern communities $3,177,233—Government of NWT Yellowknife NWT $2,078,814, Government of Yukon Territory Whitehorse YT $1,098,419.

Contribution to the Governments of the Yukon and Northwest Territories to provide power rate relief to small non-government commercial enterprises in isolated Northern communities $195,500—Government of NWT Yellowknife NWT $195,500.

Contribution to the Canadian Interagency Forest Fire Centre $22,328

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Continued*

Contribution to the Governments of the Northwest and Yukon Territories for research and planning projects under the Northern Oil and Gas Action Program $1,142,087—Government of NWT Yellowknife NWT $612,246, Government of Yukon Territory Whitehorse YT $529,841.

Subsidies agreement on natural resources $974,834—Baffin Regional Inuit Assoc Frobisher Bay NWT $98,765, Fitz Smith Native Development Corporation Fort Smith NWT $52,060, Fort Smith Hunters and Trappers Assoc Fort Smith NWT $98,119, Government of Northwest Territories Yellowknife NWT $234,635, Keewatin Wildlife Federation Rankin Inlet NWT $65,429, Patterson Enterprises Hay River NWT $60,000, Rae Dene Band Rae NWT $67,750, Baffin Regional Council Frobisher Bay NWT $76,384, Fort Good Hope Hunters and Trappers Assoc Fort Good Hope NWT $73,300.

Contribution to employment intensive project $605,384—Hamlet of Pangnirtung Pangnirtung NWT $61,550.

Government of the Yukon Territory in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory, on behalf of the Government of the Yukon Territory, the payments to the Government of the Yukon Territory to be calculated in accordance with such agreements and to authorize interim payments to the Government of the Yukon Territory prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregated of all interim payments for the current fiscal year) $83,656,043—Government of the Yukon Territory Whitehorse YT $83,656,043.

Government of the Yukon Territory in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Yukon Territory on behalf of the Government of the Yukon Territory, such agreement to provide for payments for capital expenditures in the Yukon Territory; and to authorized interim payments to the Government of the Yukon Territory prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregated of all interim payments) $29,593,000—Government of the Yukon Territory Whitehorse YT $29,593,000.

Government of the Northwest Territories in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, the payments to the Government of the Northwest Territories to be calculated in accordance with such agreements, and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the agreement for the current fiscal year (the amount payable under the agreement to be reduced by the aggregate of all interim payments for the current fiscal year) $292,873,883—Government of the Northwest Territories Yellowknife NWT $292,873,883.

Government of the Northwest Territories in accordance with an agreement to be entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada, and the Commissioner of the Northwest Territories on behalf of the Government of the Northwest Territories, such an agreement to provide for payments for capital expenditures in the Northwest Territories; and to authorize interim payments to the Government of the Northwest Territories prior to the signing of the said agreement (the amount payable under the agreement to be reduced by the aggregate of all interim payments) $88,722,000—Government of the NWT Yellowknife NWT $88,722,000.

Contributions for payment of studies E S R F $1,672,740—Arctic Offshore Ltd Hay River NWT $430,205, F G Bercha and Assoc Ltd Calgary Alta $51,996, Canadian Marine Drilling Ltd Alta $60,398, D P A Group Inc Calgary Alta $112,050, E S L Environmental Sciences Ltd Vancouver BC $75,848, Geotenex Ltd Sidney BC $401,881, Intera Environmental Consultants Ltd Calgary Alta $50,024, S L Ross Environmental Research Ltd Ottawa Ont $81,230, P J Usher Consulting Services Ottawa Ont $78,800.

NATIVE CLAIMS PROGRAM $62,900,583

Grants to Indian and Inuit in respect of the James Bay and Northern Quebec Agreement $1,379,855—Cree Regional Authority Val D'Or Que $828,039, Makivik Corporation Montréal Que $551,815.

Grant to the Chemainus Band in settlement of a specific land claim $641,728—Chemainus Band Ladysmith BC $641,728.

Grants to the James Bay Cree and Naskapi Corporations of Québec in respect of the Cree-Naskapi (of Québec) Act $19,051,467—Chisasbi Band Chisasbi Que $1,378,179, Cree Regional Authority Val D'Or Que $4,844,184, Eastmain Band Eastmain Que $1,278,408, Grand Council of the Cree of Québec Val D'Or Que $1,250,000, Great Whale River Band Great Whale River Que $1,565,297, Mistassini Band Mistassini Lake Que $1,890,019, Naskapi Band of Québec Québec Que $1,093,955, Naskapi Development Corporation Québec Que $132,000, Nemaska Band Chibougamau Que $1,050,872, Waskaganish Band Fort Rupert Que $1,635,043, Waswanipi Band Desmaraisville Que $1,282,508, Wemindji Band Wemindji Que $1,544,102.

Grants to the Inuvialuit Development Corporation for the economic enhancement fund and to the Inuvialuit social development fund $17,500,000—Inuvialuit Social Development Corporation Inuvik NWT $17,500,000.

Grants to Indian bands for specific land claims $5,061,600—Becher Bay Indian Band Becher Bay BC $231,600, Peigan Band Brocket Alta $4,830,000.

Grant to the Inuvialuit Regional Corporation $12,000,000—Inuvialuit Social Development Corporation Inuvik NWT $12,000,000.

Contribution to native claimants for the preparation and submission of claims $4,473,320—Assoc of Iroquois and Allied Indians London Ont $245,000, Atlin Indian Band Atlin BC $125,000, Carrier Sikani Tribal Council Prince George BC $102,450, Conseil Attikamek—Montagnais Village des Hurons Que $100,000, Federation of Saskatchewan Indians Prince Albert Sask $537,500, First Nation of Treaty No 1 $65,250, Grand Council Treaty No 3 Kenora Ont $236,030, Indian Assoc of Alberta Edmonton Alta $415,000, Kipawa Indian Band Kipawa Que $61,625, Nishnawke Aski Nation Toronto Ont $207,000, Northern Superior Ojibway Thunder Bay Ont $50,000, Nuu-Chah-Nulth Tribal Council Fort Albany BC $320,000, River Desert Indian Band Maniwaki Que $50,000, Six Nations Council Ohswehen Ont $175,437, Treaties and Aboriginal Rights Winnipeg Man $563,861, Union of BC Indian Chiefs North Vancouver BC $317,420, Union of New Brunswick Indians Fredericton NB $170,000, Union of Ontario Indians Toronto Ont $555,000.

Contributions to organizations contemplated by or set up to give effect to the Inuvialuit Final Agreement, and Governments of the Northwest and Yukon Territories for one-time and on-going cost for implementation of the Western Arctic (Inuvialuit) Claims Entitlement Act $1,595,882—Committee for Original peoples Inuvik NWT $1,595,882.

Contribution to Manitoba, "Northern Flood" bands and their organizations for capital expenditures and implementation cost as approved for the Manitoba "Northern Flood" Agreement (dated

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—*Concluded*

September 16, 1977) $1,196,731—Northern Flood Committee Winnipeg Man $1,196,731.

JUSTICE $72,782,542

Department $57,043,134

ADMINISTRATION OF JUSTICE PROGRAM $57,043,134

Grants to the Uniform Law Conference of Canada to assist in payment of the administrative expenses $4,000

Grant to the Uniform Law Conference of Canada for research purposes of the conference $517

Grant to the International Commission of Jurists $18,500

Grant to l'Institut international de droit d'expression française (IDEF) $1,500

Grant to the British Institute of International and Comparative Law (CLAS) $10,000

Grant to encourage student specialization in legislative drafting $93,191

Grants to encourage native people to enter the legal profession $212,872

Grants for the Duff-Rinfret Scholarship Program $88,876

Grant to the Canadian Association of Chiefs of Police $32,000

Grant to the Hague Academy of International Law $12,000

Grant to the Canadian Institute of Resources Law $25,000

Grant to the Research Centre in Public Law—University of Montreal $23,400

Grant to Centre de traduction et de documentation juridiques $60,000

Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of legal aid systems $45,820,661—Governments of: Alta $5,664,665, BC $8,715,420, Man $2,287,509, NB $919,118, Nfld $919,723, NWT $415,000, NS $1,675,549, Ont $20,204,713, PEI $142,660, Sask $1,846,637, YT $220,000.

Contributions to the provinces and territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime $2,440,982—Governments of: Alta $235,000, BC $282,390, Man $104,720, NS $85,930, Ont $881,590, Que $652,160, Sask $99,270.

Contributions to encourage experimental and research work in legal aid $111,704—Legal Aid Services Society of Manitoba Winnipeg Man $75,000.

Contributions for a Summer Exchange Program between civil and common law students $333,091

Contributions to the Canadian Law Information Council $445,200

Contributions to the Canadian Association of Provincial Court Judges $69,000

Contributions to Criminal Law Reform $416,855—Committee on Sexual Offences against children and youths Toronto Ont $50,000, Supply and Services Canada Ottawa Ont $223,853.

Contributions to Young Offenders Legal Aid Program $2,469,190—Governments of: Alta $320,000, BC $811,400, Man $422,560, NS $194,400, Ont $618,850.

Contributions to Justice for Victims programs $218,702

Contributions to Criminal Law Reform—Sentencing Fund $91,895

Contributions to Access to Legal Information Fund $125,010

Contributions to Native courtworker and related programs for native people and representatives of the legal system $3,042,483—Gov't of the NWT $245,506, Prov Treasurers of: Alta $742,253, BC $591,632, Man $221,491, Nfld $70,200, Ont $420,039, Que $273,231, Sask $411,724, YT $52,795.

Contributions to the Consultation and Development Fund $285,856—Canadian Law Information Council Toronto Ont $75,000.

Contributions to the University of Ottawa Legislative Drafting Program $84,950

Contributions to the Canadian Society of Forensic Science $9,100

Contributions to the Human Rights Law Fund $496,499—Canadian Human Rights Reporter Toronto Ont $80,000.

Commissioner for Federal Judicial affairs $15,187,593

Gratuities to a surviving spouse of a judge who dies while in office, or to such dependants as may be approved by Treasury Board, in an amount equal to one sixth of the annual payable to the judge at the time of his death $117,900

Annuities under the Judges Act $15,069,693

Supreme Court of Canada $551,815

Annuities under the Judges Act $534,048—D C Abbott Ottawa Ont $75,895, E M Hall Saskatoon Sask $75,895, R Martland Ottawa Ont $65,614, L P Pigeon Ottawa Ont $69,009, W F Spence Ottawa Ont $74,234.

Gratuities to a surviving spouse of a judge who died while in office $17,767

LABOUR $55,677,840

Department $54,210,622

Grants for special studies in the labour field (Special Research) $40,000

Grants to support activities which contribute to Labour Canada's objectives $62,000

Grants for special research studies in the labour field (Accident Prevention) $16,000

Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education $999,143—Alberta's Teachers' Assoc Edmonton Alta $52,312, British Columbia Teachers Federation Vancouver BC $50,132, Ontario Nurses Assoc Nepean Ont $65,433, Syndicat des Fonctionnaires Provinciaux du Quebec Inc Quebec Que $59,748, United Brotherhood of Carpenters and Joiners of America Willowdale Ont $89,245.

Grants to support standards writing associations $10,000

Grants to the Commonwealth Trade Union Council $20,000

Payment of Labour Adjustment Benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region $42,191,821—Canada Employment and Immigration Commission Hull Que $42,191,821.

Grant to Canadian Labour Market and Productivity Centre Ottawa Ont $5,000,000

LABOUR—*Concluded*

Supplementary compensation to certain widows and dependent children of seamen and for extension of allowance payments for children under 21 who are attending school $9,620

Grants to labour organizations staging educational events $10,000

Grants for the implementation of a certification program for occupational health nurses $75,000—Canadian Council for Occupational Nurses Incorporated London Ont $75,000.

Contributions to the Canadian Labour Congress labour education programs $3,538,324—Canadian Labour Congress Ottawa Ont $3,538,324.

Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs $1,090,148—Canadian Conference of Teamsters Ottawa Ont $140,992, Canadian Federation of Labour Ottawa Ont $361,332, Centrale de l'enseignement du Québec Ste Foy Que $145,778, Centrale des syndicats democratiques Montreal Que $96,266, Confederation des syndicats nationaux Montreal Que $345,780.

Contributions to quality of working life projects $443,242—Institute of Public Affairs Dalhousie University Halifax NS $50,655, York University Downsview Ont $63,500.

Contributions to Atlantic Region Labour Education Centre Antigonish NS $363,000

Contributions to Technology Impact Research Fund $286,000

Contribution for the Labour-Government Employee Secondment Program $56,324

Canadian Centre for Occupational Health and Safety $1,467,218

Payment to the Canadian Centre for Occupational Health and Safety $1,467,218

NATIONAL DEFENCE $345,350,993

Department $345,350,993

DEFENCE SERVICES PROGRAM $345,350,993

Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan $18,457

Mrs Mary Whittington $200

Mrs Eleanor Nixon $1,047

Mr R P Thompson $9,724

Conference of Defence Associations Ottawa Ont $155,560

Army Cadet League of Canada Ottawa Ont $121,850

Air Cadet League of Canada Ottawa Ont $121,850

Navy League of Canada Ottawa Ont $121,850

Royal Canadian Naval Association Toronto Ont $9,125

Naval Officers Association Toronto Ont $24,700

Royal Canadian Air Force Association Ottawa Ont $32,940

Royal Canadian Navy Benevolent Fund Ottawa Ont $9,890

Royal Canadian Air Force Benevolent Fund Ottawa Ont $11,625

Canadian Forces Personnel Assistance Fund $10,870

Rifle Associations $156,058—Dominion of Canada Rifle Association Ottawa Ont $123,000.

Military and United Services Institutes $29,200

Canadian Universities—Military studies $611,826—British Columbia Vancouver BC $76,500, Calgary Calgary Alta $76,500, Dalhousie Halifax NS $76,500, Laval Montreal Que $76,500, Queen's Kingston Ont $76,500.

Canadian Institute of Strategic Studies $50,000

Research Fellowships—Emergency planning $40,727

NATO military budgets and agencies $28,798,713

NATO Infrastructure $48,084,766

NATO Airborne Early Warning System $6,613,748

Materiel produced for transfer as mutual aid $6,052,369

Contributions to provinces and municipalities for emergency preparedness purposes $5,582,847—New Brunswick $1,806,253, Quebec $1,249,010, Ontario $1,375,313, Manitoba $483,771, Saskatchewan $125,264, Alberta $325,000, Yukon $53,572, NWT $57,650.

Contributions to provinces for disaster financial assistance $3,828,769—Newfoundland $1,500,000, British Columbia $2,328,769.

Contributions to provinces and municipalities for Capital Assistance Projects $2,034,473—Gagetown NB $330,000, Penhold Alta $254,629, Wainwright Alta $488,061, Petawawa Ont $395,000, Summerside PEI $64,775, Moose Jaw Sask $448,188.

Payments under Parts I-IV of the Defence Services Pension Continuation Act $6,778,635

Payments under the Supplementary Retirement Benefits Act $236,039,174

NATIONAL HEALTH AND WELFARE $24,282,885,516

Department $24,129,694,517

DEPARTMENTAL ADMINISTRATION PROGRAM $3,114,035

Grants to voluntary health and social services organizations under the Thérèse Casgrain Award $5,000

Grant to the Institute for Social and Economic Research at the University of Manitoba $217,000

Grants to International Organizations $94,035—Assoc internationale de la sécurité sociale Geneva Switzerland $53,034.

Grant to the United Nations Fund for Drug Abuse Control $333,000

Contribution to the Banff Centre School of Management $25,000

Contribution to the Canadian Council on Social Development $20,000

Contributions to provinces, territories and nationally recognized organizations and agencies for the development of health or welfare information systems $2,420,000—British Columbia Ministry of Human Resources Victoria BC $250,000, Canadian Hospital Assoc Ottawa Ont $150,000, Manitoba Dept of Community Services and Corrections Winnipeg Man $110,000, Manitoba Dept of Employment and Economic Security Winnipeg Man $215,000, New Brunswick Dept of Social Services Fredericton NB $400,000, Newfoundland Dept of Social Services St John's Nfld $238,360, Nova Scotia Dept of Social Services Halifax NS $251,393, Ontario Ministry of Community and Social Services Toronto Ont $256,713, Saskatchewan Dept of Social Services Regina Sask $500,000.

NATIONAL HEALTH AND WELFARE—*Continued*

HEALTH AND SOCIAL SERVICES PROGRAM $10,132,834,986

Grants to national voluntary health organizations to assist with the operating costs of national offices $3,025,072—Arthritis Society Toronto Ont $95,250, Assoc canadienne de l'ataxie de Friedreich Montréal Qué $60,000, Canada Safety Council Ottawa Ont $120,000, Canadian Coalition for Neurological Diseases Toronto Ont $51,000, Canadian Committee for Fertility Research Montreal Que $110,000, Canadian Council on Smoking and Health Ottawa Ont $60,000, Canadian Cystic Fibrosis Foundation Toronto Ont $100,800, Canadian Diabetes Assoc Toronto Ont $78,750, Canadian Friends of Schizophrenics Toronto Ont $50,500, Canadian Hemophilia Society Hamilton Ont $94,500, Canadian Hospital Assoc Ottawa Ont $94,500, Canadian Institute of Child Health Ottawa Ont $66,500, Canadian Mental Health Assoc Toronto Ont $139,330, Canadian Public Health Assoc Ottawa Ont $154,330, Canadian Red Cross Society Toronto Ont $123,340, Des Actions Canada Montréal Qué $50,000, Huntington Society of Canada Cambridge Ont $94,500, Kidney Foundation of Canada Montreal Que $100,800, Multiple Sclerosis Society of Canada Toronto Ont $99,750, Muscular Dystrophy Assoc of Canada Toronto Ont $51,804, Palliative Care Foundation Toronto Ont $72,710, Planned Parenthood Federation of Canada Ottawa Ont $200,000, Serena Canada Ottawa Ont $80,000, Société Alzheimer Toronto Ont $84,000, St John Ambulance Assoc Ottawa Ont $95,907, Victorian Order of Nurses for Canada Ottawa Ont $53,907.

Family Planning—Grants to assist in the development of provincial, municipal and voluntary services and for specific projects in this area $164,015—Alberta West Central Health Unit Edson Alta $60,118, Government of Newfoundland and Labrador St John's Nfld $59,000.

Grant to the University of Ottawa Heart Institute at the Civic Hospital for capital acquisitions $2,500,000—University of Ottawa Heart Institute Ottawa Ont $2,500,000.

Grants to national voluntary social service organizations to assist with the operating costs of national offices $3,053,107—Autism Society Canada Markham Ont $50,000, Big Brothers of Canada Burlington Ont $80,250, Boys and Girls Clubs of Canada Willowdale Ont $133,350, Canadian Assoc for Children and Adults with Learning Disabilities Ottawa Ont $118,750, Canadian Assoc for the Mentally Retarded Downsview Ont $200,000, Canadian Assoc of Schools of Social Work Ottawa Ont $91,450, Canadian Assoc of the Deaf Toronto Ont $65,750, Canadian Assoc on Gerontology Winnipeg Man $68,000, Canadian Cerebral Palsy Assoc Toronto Ont $52,500, Canadian Coordinating Council on Deafness Ottawa Ont $133,450, Canadian Council of the Blind London Ont $50,000, Canadian Council on Children and Youth Ottawa Ont $91,450, Canadian Council on Rehabilitation and Work Winnipeg Man $137,000, Canadian Council on Social Development Ottawa Ont $528,000, Canadian National Institute for the Blind Toronto Ont $168,000, Canadian Paraplegic Assoc Toronto Ont $126,357, Canadian Rehabilitation Council for the Disabled Toronto Ont $141,750, Epilepsy Canada Montreal Que $77,500, Family Service Canada Ottawa Ont $150,000, International Social Service Canada Ottawa Ont $136,500, National Anti-Poverty Organization Ottawa Ont $197,400, The National Council of YMCAs of Canada Toronto Ont $75,000, Young Women's Christian Assoc of Canada Toronto Ont $105,000.

Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health $18,123,000—Alberta Cancer Board Edmonton Alta $214,098, Almas and Associates Ltd Burlington Ont $57,702, Canadian Committee for Fertility Research Montreal Que $67,257, Canadian Hospital Assoc Ottawa Ont $70,842, Canadian Red Cross Ottawa Ont $412,710, Cancer Control Agency of British Columbia Vancouver BC $82,536, Children's Hospital of Eastern Ontario Ottawa Ont $210,541, Clarke Institute of Psychiatry Toronto Ont $144,258, Clinical Research Institute of Montreal Montreal Que $168,638, Gage Research Institute Toronto Ont $384,890, Hôpital Sainte-Justine Montréal Qué $122,433, Hospital for Sick Children Toronto Ont $522,341, Hugh MacMillan Medical Centre Toronto Ont $203,417, Institut Armand-Frappier Laval Qué $283,478, Labstat Kitchener Ont $58,907, Montreal Children's Hospital Montreal Que $202,948, Montreal General Hospital Montreal Que $181,558, Mount Sinai Hospital Toronto Ont $79,890, National Cancer Institute of Canada Toronto Ont $530,000, Northern Medical Unit Winnipeg Man $88,881, Ontario Medical Assoc Toronto Ont $54,194, Royal Victoria Hospital Montreal Que $135,000, St Joseph's Hospital London Ont $92,889, Toronto General Hospital Toronto Ont $118,155, Traffic Injury Research Foundation of Canada Ottawa Ont $106,286, Universities: Alberta Edmonton Alta $420,541, British Columbia Vancouver BC $1,294,060, Calgary Calgary Alta $211,892, Carleton Ottawa Ont $176,475, Concordia Montreal Que $360,717, Dalhousie Halifax NS $367,991, Guelph Guelph Ont $101,497, Laval Quebec Que $502,840, Manitoba Winnipeg Man $1,330,612, Memorial St John's Nfld $144,985, Montreal Montreal Que $780,029, McGill Montreal Que $1,443,411, McMaster Hamilton Ont $1,039,694, New Brunswick Fredericton NB $143,735, Newfoundland St John's Nfld $70,573, Ottawa Ottawa Ont $579,206, Québec à Montréal Montréal Qué $60,385, Queen's Kingston Ont $316,131, Saskatchewan Saskatoon Sask $238,960, Sherbrooke Sherbrooke Que $290,583, Toronto Toronto Ont $1,729,851, Victoria Victoria BC $52,323, Waterloo Waterloo Ont $233,062, Western Ontario London Ont $510,398, York Downsview Ont $77,457.

Contributions to persons and agencies to support health promotion projects in the areas of community health resource development training and skill development and research $3,636,294—Canadian Diabetes Assoc Toronto Ont $50,000, Canadian Mental Health Assoc Toronto Ont $149,396, Canadian Public Health Assoc Ottawa Ont $54,600, Canadian Sickle Cell Society Toronto Ont $63,850, Centre Alternatives Montréal Qué $60,643, Children's Hospital of Eastern Ontario Ottawa Ont $51,563, Département de Santé communautaire Hôtel-Dieu de Roberval Roberval Qué $59,912, Government of Northwest Territories Yellowknife NWT $135,315, Immigrant Women's Centre Toronto Ont $64,465, James Bay Community Human Resources and Health Centre Victoria BC $74,997, Memorial University of Newfoundland St John's Nfld $70,857, National Institute on Mental Retardation Downsview Ont $50,000, Newfoundland and Labrador Women's Institute St John's Nfld $84,435, Northwestern Ontario International Women's Decade Coordinating Council Thunder Bay Ont $112,592, PEI Department of Health and Social Services Charlottetown PEI $74,919, Planned Parenthood Assoc of Nova Scotia Halifax NS $53,304, Social Planning and Review Council of British Columbia Vancouver BC $67,861, Société Alzheimer Society Winnipeg Man $70,526, Toronto Educational Opportunity Fund Toronto Ont $64,480, Vancouver Women's Health Collective Vancouver BC $108,963, Universities: British Columbia Vancouver BC $72,250, Laurentian Sudbury Ont $92,758, Manitoba Winnipeg Man $75,334, Sherbrooke Sherbrooke Que $62,713.

Contributions to organizations for the New Employment Expansion and Development (NEED) Program $14,289

Contributions to provinces and territories for insured health services under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 $5,321,533,000

Contributions to provinces and territories for extended health care under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977 $1,008,853,000

NATIONAL HEALTH AND WELFARE—*Continued*

Contributions to provinces, welfare agencies including schools of social work, and to individuals, to support activities of national importance for the improvement of welfare services $3,324,579—Alberta Children's Hospital Calgary Alta $122,686, British Columbia Federation of Foster Parent Assoc Vancouver BC $63,750, Canadian Assoc for the Mentally Retarded Downsview Ont $92,605, Canadian Council on Homemaker Services Toronto Ont $100,285, Central Volunteer Bureau of Ottawa-Carleton Ottawa Ont $53,808, Comité de Liaison des Handicapés Physiques du Québec Montréal Qué $83,752, Community Services Council of Newfoundland and Labrador St John's Nfld $90,217, Family Service Canada Ottawa Ont $71,501, International Conferences on Social Development Ottawa Ont $60,000, Le Collectif Familles-Gardiennes de la Basse-Ville Inc Québec Qué $51,944, London Battered Women's Advocacy Clinic Inc London Ont $149,882, Play and Learn Montague PEI $79,636, Universities: Manitoba Winnipeg Man $100,406, Montreal Montreal Que $362,865, Québec à Montréal Montréal Qué $79,210, Regina Regina Sask $292,107, Toronto Toronto Ont $175,098, Vocational and Rehabilitation Research Institute Calgary Alta $103,265.

Payments to Provinces and Territories under the Canada Assistance Plan $3,635,290,019

Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder including undischarged commitments under previous agreements $99,967,682

Payments in accordance with agreements toward the cost of services provided to young offenders under jurisdication of correctional authorities instead of child welfare authorities in the provinces of New Brunswick, Ontario, British Columbia and the Yukon Territory $19,974,929

Contributions for research in accordance with Section 6 of the Vocational Rehabilitation of Disabled Persons Act $5,000

Contributions toward projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community $13,371,000

MEDICAL SERVICES PROGRAM $64,891,104

Grants to individuals of Indian and Inuit ancestry in the form of bursaries to assist them in their health career studies $23,265

Contributions on behalf of Indians or Inuit towards the costs of construction, extension or renovation of hospitals and other health care delivery facilities and institutions as well as of hospital and health care equipment $8,121,616—Battleford Indian Health Centre Inc North Battleford Sask $610,671, Beaver Lake Band Lac la Biche Alta $100,000, Berens River Indian Band Berens River Man $90,286, Blood Band Stand Off Alta $803,744, Conseil de Bande des Montagnais du Lac St-Jean Pointe-Bleue Que $56,177, Cree Board of Health and Social Services of James Bay Chasibli Que $695,279, Day Star Band Punnichy Sask $87,300, God's River Indian Band God's River Man $88,249, James Bay General Hospital Board Moosonee Ont $231,541, Jean Marie Dene Band Jean Marie River NWT $92,763, Kasabonika Lake Band Kasabonika Ont $1,416,840, Kateri Memorial Hospital Centre Kahnawake Que $420,000, Lake St Martin Band Gypsumville Man $59,878, Manitoulin Health Centre Little Current Ont $60,654, Melfort Union Hospital Melfort Sask $118,130, Pic 50 Heron Bay Band Heron Bay Ont $233,273, Portage La Loche Band La Loche Sask $212,308, Saddle Lake Band Saddle Lake Alta $1,637,878, Sandy Lake Band Shell Lake Sask $380,000, Tobique Indian Band Perth NB $54,000, Trout Lake Dene Band Trout Lake NWT $106,311, West Bay Band West Bay Ont $185,389.

Contributions to the Government of Newfoundland towards the cost of health care delivery to Indian and Inuit communities $664,000

Contributions to Indian bands and Indian and Inuit associations or groups or local governments for community health representatives, medical transportation, health care professionals, promotion and support services $20,833,860—Afton Indian Band Afton NS $54,420, Ahousat Band Council Ahousat BC $106,517, Alberta Indian Health Commission Edmonton Alta $568,827, Alexis Band Council Glenevis Alta $126,524, Battleford Indian Health Centre North Battleford Sask $984,640, Beardy's Indian Band Duck Lake Sask $51,201, Beaver Lake Treatment Centre Lac la Biche Alta $146,580, Berens River Band Berens River Man $63,074, Big Cove Indian Band Big Cove NB $52,902, Big River Band Shellbrook Sask $56,655, Big Trout Lake Indian Band Big Trout Lake Ont $59,530, Blackfoot Tribal Administration Gleichen Alta $64,820, Blood Tribal Administration Stand Off Alta $279,354, Blue Quills Educational Centre St Paul Alta $79,912, Cat Lake Indian Band Cat Lake Ont $59,949, Chemainus Indian Band Ladysmith BC $69,620, Chilliwack Area Indian Council Sardis BC $59,806, Chipewyan Indian Band Fort Chipewyan Alta $69,167, Chippewas of Kettle and Stoney Point Indian Band Forest Ont $73,844, Chippewas of Rama Indian Band Rama Ont $89,372, Chippewas of the Thames Indian Band Muncey Ont $50,106, Cold Lake Tribal Administration Cold Lake Alta $66,216, Conne River Indian Band Conne River Nfld $180,436, Conseil Attikamek-Montagnais Village-des-Hurons Qué $456,515, Conseil de bande Barrière Lake Rapid Lake Qué $72,518, Conseil de bande de Bersimis Betsiamites Qué $59,217, Conseil de Bande Mohawk de Kahnawake Kahnawake Qué $134,993, Constance Lake Indian Band Calstock Ont $65,752, Council for Yukon Indians Whitehorse YT $68,111, Cowichan Band Council Duncan BC $82,652, Crane River Band Crane River Man $89,776, Cree Indian Band Fort Chipewyan Alta $115,826, Cross Lake Band Cross Lake Man $130,044, Dene Tha Band Chateh Alta $89,434, Desolation Sound Tribal Council Powell River BC $76,701, Fairford Band Fairford Man $85,158, First Nations Confederacy Inc Winnipeg Man $80,010, Fisher River Band Koostatak Man $76,300, Fort Alexander Health Care Inc Pine Falls Man $191,350, Four Band Enterprises Hobbema Alta $162,832, Frog Lake Band Frog Lake Alta $52,755, Garden Hill Band Island Lake Man $81,054, Garden River Indian Band Sault Ste Marie Ont $119,229, God's Lake Band God's Lake Narrows Man $73,232, God's River Band God's River Man $55,974, Grand Council Treaty No 3 Kenora Ont $81,876, Hollow Water Band Wanipigow Man $69,959, Indian Birch Indian Band Birch River Man $63,392, Iroquois of St Regis Indian Band Cornwall Ont $51,080, James Smith Indian Band Kinistino Sask $142,349, Kapown Centre Grouard Alta $146,580, Labrador Inuit Alcohol and Drug Abuse Program Happy Valley Nfld $108,900, Lakalzap Band Council Greenville BC $60,967, Lake Babine Indian Band Burns Lake BC $105,242, Lake Manitoba Band Vogar Man $56,466, Lake St Martin Band Gypsumville Man $85,804, Lax'Kwalaams Band Council Masset BC $60,556, Lennox Island Indian Band Lennox Island PEI $50,559, Little Red River Band High Level Alta $152,413, Manitoba Keewatinowi Okemakanac Inc Thompson Man $163,884, Masset Band Council Masset BC $65,163, Mattagami Indian Band Gogama Ont $53,516, Mississauga Indian Band Blind River Ont $69,192, Mistawasis Band Leask Sask $71,962, Mohawks of the Bay of Quinte Band Deseronto Ont $88,214, Montreal Lake Band Montreal Lake Sask $73,948, Moose Factory Indian Band Moose Factory Ont $83,073, Morley Treatment Centre Morley Alta $146,580, Mount Currie Indian Band Mount Currie BC $137,534, Muskeg Lake Band Leask Sask $85,285, Muskrat Dam Indian Band Muskrat Dam Ont $105,992, Nanaimo Indian Band Nanaimo BC $53,990, National Indian Brotherhood Ottawa Ont $83,611, Nelson House Band Nelson House Man $59,205, Nimpkish Indian Band Alert Bay BC $258,114, Nipissing Indian Band Sturgeon Falls Ont $67,391, Nishga Tribal Council New

NATIONAL HEALTH AND WELFARE—*Continued*

Aiyansh BC $136,184, Nishnawbe-Aski Nation Grand Council Treaty No 9 Timmins Ont $126,431, North Caribou Lake Indian Band Weagamow Lake Ont $79,449, Northeastern Indian Health Council Gillam Man $60,747, Northern Innu Health Council Happy Valley Nfld $69,575, Norway House Band Norway House Man $78,161, Nuu Chah Nulth Tribal Council Port Alberni BC $113,175, Oneida of the Thames Indian Band Southwold Ont $57,780, Onion Lake Band Lloydminster Sask $77,313, Oxford House Band Oxford House Man $51,090, Peguis Indian Band Hodgson Man $192,206, Peigan Band Brocket Alta $59,000, Peter Ballantyne Band Pelican Narrows Sask $141,971, Pikangikum Indian Band Pikangikum Ont $56,575, Pine Creek Band Camperville Man $118,236, Rainy River Indian Band Emo Ont $136,843, Saddle Lake Band Saddle Lake Alta $146,827, Sandy Bay Band Marius Man $376,122, Sandy Lake Band Shell Lake Sask $116,187, Sandy Lake Indian Band Sandy Lake Ont $64,994, Shamattawa Band Shamattawa Man $136,555, Shoal River Band Pelican Rapids Man $113,276, Sioux Valley Band Griswold Man $61,819, Six Nations of the Grand River Reserve Band Oshweken Ont $74,207, Southeast Resource Development Council Winnipeg Man $123,696, South Indian Lake Community Council South Indian Lake Man $52,021, Spanish River Serpent River and Mississauga Indian Bands Massey Ont $63,340, Split Lake Band Split Lake Man $54,574, St Theresa Point Band St Theresa Point Man $81,682, Stoney Tribal Administration Morley Alta $252,232, Stuart Trembleur Indian Band Fort St James BC $50,295, Sturgeon Lake Band Spruce Home Sask $55,641, Swampy Cree Tribal Council The Pas Man $111,780, The Dene Nation Yellowknife NWT $93,738, The Pas Band The Pas Man $146,027, Thunderchild Indian Band Turtleford Sask $90,843, Tobique Indian Band Perth NB $50,617, Tree of Peace Yellowknife NWT $88,664, Union of British Columbia Indian Chiefs Vancouver BC $64,952, Union of Nova Scotia Indians Sydney NS $150,307, Union of Ontario Indians Toronto Ont $118,193, Waasagomach Indian Ban Waasagomach Man $69,553, Waterhen Band Skownan Man $135,141, Waterhen Band Waterhen Lake Sask $60,175, Whitebear Band Carlyle Sask $73,119, Waywayseecappo Indian Band Rossburn Man $56,517.

Contributions to Indian bands and Indian and Inuit associations or groups under the National Native Alcohol and Drug Abuse Program $29,231,111—Abegweit Band Cornwall PEI $77,543, Aklavik Drop In Centre Aklavik NWT $131,350, Alkali Lake Band Williams Lake BC $53,314, Assoc for Native Development in the Performing and Visual Arts Toronto Ont $84,800, Assoc of Iroquois and Allied Indians London Ont $52,096, Baker Lake Hamlet Council Baker Lake NWT $90,257, Battleford's Indian Health Centre North Battleford Sask $325,209, Beaver Lake Band Lac la Biche Alta $143,908, Bella Coola Indian Band Bella Coola BC $55,288, Bigstone Alcohol Program Desmarais Alta $60,438, Blackfoot-Siksika Indian Band Stand Off Alta $88,999, Blood Tribal Department of Health Stand Off Alta $96,000, Canadian Native Indian Committee on Alcoholism Thunder Bay Ont $77,504, Canim Lake Band 100 Mile House BC $52,204, Canoe Lake Band Canoe Narrows Sask $61,482, Cape Dorset Hamlet Council Cape Dorset NWT $75,181, Carrier-Sekani Tribal Council Prince George BC $53,412, Centre Hospitalier de la Baie d'Hudson et des Services Sociaux Povungnituk Qué $339,821, Centre Hospitalier et des Services Sociaux de l'Ungava Nouveau Qué $202,053, Chehalis Indian Band Agassiz BC $53,740, Chiefs of Ontario Office Toronto Ont $267,814, Chilliwack Area Indian Council Sardis BC $84,207, Cold Lake Counselling Services Grand Centre Alta $65,098, Conne River Indian Band Conne River Nfld $108,086, Conseil Attikamek Montagnais Village-des-Hurons Qué $359,515, Coppermine Hamlet Council Coppermine NWT $54,630, Coté Band Kamsack Sask $144,237, Council for Yukon Indians Whitehorse YT $174,600, Cowessess Band Broadview Sask $129,627, Cowichan Indian Band Duncan BC $116,055, Cree Board of Health and Social Services of James Bay Chasibli Que $212,250, Cross Lake Band Cross Lake Man $94,931, Crossroads Treatment Centre for Alcoholism Whitehorse YT $141,274, Dakota Ojibway Tribal Council Brandon Man $50,933, Dene Tha Alcohol Program High Level Alta $64,780, Desolation Sound Tribal Council Powell River BC $65,640, Eel Ground Indian Band Newcastle NB $52,398, Federation of Saskatchewan Indians Saskatoon Sask $163,659, First Nations Confederacy Winnipeg Man $130,217, Fitz/Smith Indian Band Fort Smith NWT $127,902, Fort Chipewyan Alcohol Program Fort Chipewyan Alta $62,528, Fort Franklin Band Fort Franklin NWT $66,268, Fort Good Hope Dene Band Fort Good Hope NWT $72,506, Fort Norman Band Fort Norman NWT $83,003, Fort Simpson Band Fort Simpson NWT $70,201, Four R Alcohol Program Meadow Lake Sask $151,987, Four Skies Training and Development Services Ltd Edmonton Alta $229,328, Frobisher Bay Band Frobisher Bay NWT $52,916, Gitksan Carrier Tribal Council Hazelton BC $147,507, Gitakdamix Council New Aiyansh BC $51,154, God's Lake Band God's Lake Narrows Man $53,172, Grassy Narrows Band Grassy Narrows Ont $97,626, Grand Council Treaty No 3 Kenora Ont $55,900, Hobbema Indian Board of Health Hobbema Alta $235,699, Hollow Water Indian Band Wanipigow Man $55,906, House of Purification Hazelton BC $70,000, Ikayiutit Committee Eskimo Point NWT $63,861, Indian Alcohol Program of Sheshashit North West River Nfld $55,413, Interior Native Alcohol and Drug Abuse Society Armstrong BC $288,583, Interlake Reserve Tribal Council Ashern Man $254,003, Inuvik Indian Band Inuvik NWT $63,744, Islington Band Whitedog Ont $110,074, James Smith Indian Band Kinistino Sask $68,165, Kamsack Union Hospital Kamsack Sask $89,172, Kapown Treatment Centre Grouard Alta $265,000, Kaska Dena Tribal Council Watson Lake YT $61,443, Katimavik Centre Inc Cambridge Bay NWT $71,805, Kayahna Area Council Big Trout Lake Ont $258,564, Kehewin Counselling Services Bonnyville Alta $67,625, Kenora Community Legal Clinic Kenora Ont $101,765, Kincolith Indian Band Kincolith BC $50,062, Kirkness Adult Learning Centre Inc Winnipeg Man $70,731, Kootenay Indian Area Council Cranbrook BC $114,100, Kwanlin Dun Band Whitehorse YT $52,320, Labrador Inuit Alcohol and Drug Abuse Program Happy Valley Nfld $364,027, Lac La Ronge Band La Ronge Sask $76,428, Lake Babine Indian Band Burns Lake BC $99,956, Lansdowne House Settlement Council Lansdowne House Ont $70,312, Lennox Island Indian Band Lennox Island PEI $119,988, Lesser Slave Lake Alcohol Program Lesser Slave Lake Alta $56,962, Lillooet District Council Lillooet BC $59,617, Little Grand Rapids Band Little Grand Rapids Man $70,411, Longlac Band No 58 Longlac Ont $57,588, Loon Lake Band Meadow Lake Sask $65,505, Lytton Indian Band Lytton BC $69,520, Magwa-Gani-Gamig-Wikwemikong Native Rehabilitation Center Wikwemikong Ont $495,281, Manitoba Keewatinowi Okimakanak Indian Band Thompson Man $98,462, Masset Band Council Masset BC $76,177, Mathias Colomb Band Pukatawagan Man $52,318, Meadow Lake Band Meadow Lake Sask $57,023, Micmacs of Maria Band Maria Que $64,292, Mohawk Council of Kahnawake Kahnawake Que $342,529, Montreal Lake Band Montreal Lake Sask $71,542, Moose Factory Indian Band Moose Factory Ont $107,449, Moose Lake Indian Band The Pas Man $79,519, Mount Currie Band Council Mount Currie BC $76,575, Muscowpetung 3 Band Alcohol Project Edenwold Sask $119,512, Musqueam Indian Band Vancouver BC $62,755, Nanaimo Indian Band Nanaimo BC $67,692, National Alcoholism Council of Manitoba Winnipeg Man $731,090, National Assoc of Friendship Centres Ottawa Ont $138,820, National Native Advisory Council on Alcohol and Drug Abuse Ottawa Ont $393,907, National Native Alcohol Program of Davis Inlet Davis Inlet Nfld $78,538, National Native Assoc of Treatment Directors Armstrong BC $83,481, Native Alcohol and Drug Abuse Program of Nova Scotia Eskasoni NS $745,316, Native Consulting Services Village-des-Hurons Que $53,825, Native Peoples Alcohol and Drug Centre Ohsweken Ont $181,624, Nechi Institute on Alcohol and Drug Education Edmonton Alta $381,940, Necoslie Indian Band

NATIONAL HEALTH AND WELFARE—*Continued*

Fort St James BC $59,084, Nelson House Band Nelson House Man $60,688, Nengayni Treatment Centre Society 150 Mile House BC $320,480, New Dawn Valley Centre Fort San Sask $654,460, Nimpkish Band Council Alert Bay BC $90,243, Northern Addiction Services Yellowknife NWT $99,466, Norway House Band Norway House Man $89,783, Nuu Chah Nulth Tribal Council Port Alberni BC $113,340, Okanagan Tribal Council Kelowna BC $87,717, Oneida Indian Band Southwold Ont $90,638, Onion Lake Band Lloydminster Sask $111,347, Paul Band Alcohol Program Duffield Alta $63,217, Pedahbun Lodge Toronto Ont $387,412, Peigan Counselling Services Brocket Alta $97,083, Peter Ballantyne Band Pelican Narrows Sask $137,091, Pond Inlet Band Pond Inlet NWT $64,141, Portage Friendship Centre Inc Portage La Prairie Man $65,831, Red Earth Band Red Earth Sask $68,717, Restigouche Band Council Restigouche Que $79,169, River Desert Band Council of Maniwaki Maniwaki Que $57,081, Rosseau River Band Ginew Man $74,239, Saddle Lake Counselling Services Saddle Lake Alta $100,324, Sagkeeng Alcohol Rehabilitation Centre Pine Falls Man $1,640,125, Sandy Bay Band Marius Man $91,646, Sandy Lake Indian Band Sandy Lake Ont $154,204, Sarcee Old Agency Lodge Calgary Alta $205,237, Saskatchewan Indian College Saskatoon Sask $130,000, Seneca Productions Ottawa Ont $244,913, Seton Lake Indian Band Shalalth BC $60,978, Shellbrook Indian Agency Shellbrook Sask $163,444, Sioux Valley Band Griswold Man $56,616, Six Nations Traditional Hereditary Chiefs Council Oka Que $74,451, Snowdrift Indian Band Snowdrift NWT $51,140, Southeast Resource Development Council Winnipeg Man $65,464, Spallumcheen Indian Band Enderby BC $98,844, Spanish River Indian Band Massey Ont $105,377, Squamish Indian Band North Vancouver BC $52,317, St Paul's Treatment Centre Cardston Alta $437,787, St Regis Band Cornwall Ont $170,910, St Theresa Point Band St Theresa Point Man $211,188, Stoney Rapids Band Black Lake Sask $155,524, Stuart Trembleur Lake Band Fort St James BC $111,048, Sweetgrass Band Gallivan Sask $58,602, Takla Lake Indian Band Takla Landing BC $69,620, The Pas Band The Pas Man $93,225, Touchwood Drop-In Centre Punnichy Sask $185,158, Tree of Peace Friendship Centre Yellowknife NWT $98,373, Tsartlip Indian Band Brentwood Bay BC $91,298, Tsow-Tun Le'Lum Treatment Centre Society Victoria BC $106,296, Tsulquate Village Band Council Port Hardy BC $54,412, Union of New Brunswick Indians Fredericton NB $830,481, United Native Friendship Centre Fort Frances Ont $51,084, United Native Nations Society Vancouver BC $54,500, University of Lethbridge Lethbridge Alta $290,760, UNN Metis Assoc Vancouver BC $77,355, Upper Nicola Indian Band Merritt BC $92,834, Walpole Island Band Wallaceburg Ont $110,013, Whitebear Band Carlyle Sask $57,707, Whitefish Bay Band No 32A Pawitik Ont $100,014, Whitefish Lake Band Goodfish Lake Alta $89,901, Windigo Tribal Council Weagamow Lake Ont $186,433, Yellowknife Indian Band Yellowknife NWT $420,471.

Contributions to Indian and Inuit associations or groups for consultations on Indian and Inuit health $1,014,563—Inuit Tapirisat of Canada Ottawa Ont $51,590, National Indian Brotherhood Ottawa Ont $947,348.

Contributions to organizations for the New Employment Expansion and Development (NEED) Program $9,500

Contributions to the Government of the Northwest Territories for the transfer of the operational and administrative control of the Frobisher Bay General Hospital $3,915,038

Contribution to the Government of the Northwest Territories for the construction of the Stanton Yellowknife Hospital $767,018

Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers $311,133—Old Sun College Gleichen Alta $68,465, Saskatchewan Indian Community College Saskatoon Sask $78,421, Union of BC Indian Chiefs Vancouver BC $63,600.

HEALTH PROTECTION PROGRAM $902,144

Grant to the International Agency for Research on Cancer Lyon France $782,144

Grant to the International Commission on Radiological Protection $5,000

Grant to the National Food Distribution Centre $15,000

Grant to the Pan American Conference of Food Quality Control Officials $40,000

Grant to the World Health Organization Geneva Switzerland $50,000

Contributions to organizations in support of program objectives $10,000

INCOME SECURITY PROGRAM $13,835,470,391

Family Allowances $2,417,754,912

Contributions to organizations for New Employment Expansion and Development (NEED) Program $114,734

Old Age Security $8,215,897,886

Guaranteed Income Supplement $2,952,921,120

Spouse's Allowances $248,781,739

FITNESS AND AMATEUR SPORT PROGRAM $56,081,858

Contributions towards the administrative and project costs of amateur sport organizations to assist in the promotion and development of amateur sport for Canadians $31,859,001—Athlete Information Bureau Vanier Ont $807,110, Canada Sports Hall of Fame Toronto Ont $102,480, Canadian Amateur Basketball Assoc Vanier Ont $960,704, Canadian Amateur Bobsleigh & Luge Assoc Ottawa Ont $594,572, Canadian Amateur Boxing Assoc Punnichy Sask $322,550, Canadian Amateur Diving Assoc Vanier Ont $363,887, Canadian Amateur Football Assoc Vanier Ont $203,366, Canadian Amateur Hockey Assoc Vanier Ont $708,250, Canadian Amateur Rowing Assoc Vanier Ont $685,962, Canadian Amateur Softball Assoc Vanier Ont $304,150, Canadian Amateur Speed Skating Assoc Vanier Ont $741,833, Canadian Amateur Swimming Assoc Vanier Ont $1,021,958, Canadian Amateur Synchronized Swimming Assoc Vanier Ont $369,024, Canadian Amateur Wrestling Assoc Vanier Ont $419,550, Canadian Assoc of Sport Sciences Waterloo Ont $91,996, Canadian Badminton Assoc Vanier Ont $344,368, Canadian Blind Sports Assoc Vancouver BC $99,750, Canadian Canoe Assoc Vanier Ont $560,194, Canadian Colleges Athletic Assoc Vanier Ont $251,290, Canadian Cricket Assoc Toronto Ont $76,500, Canadian Curling Assoc Vanier Ont $78,245, Canadian Cycling Assoc Vanier Ont $505,435, Canadian Equestrian Federation Vanier Ont $513,119, Canadian Federation of Amateur Baseball Vanier Ont $239,045, Canadian Federation of Sports Organizations for the Disabled Vanier Ont $197,070, Canadian Fencing Assoc Vanier Ont $272,884, Canadian Field Hockey Assoc Vancouver BC $261,305, Canadian Figure Skating Assoc Vanier Ont $888,826, Canadian Five Pin Bowlers Assoc Ottawa Ont $89,290, Canadian Gymnastics Federation Vanier Ont $627,833, Canadian Interuniversity Athletic Union Vanier Ont $1,145,017, Canadian Lacrosse Assoc Vanier Ont $187,000, Canadian Ladies Curling Assoc Vanier Ont $55,047, Canadian Ladies Golf Assoc Vanier Ont $102,252, Canadian Modern Gymnastics Federation Vanier Ont $205,390, Canadian Modern Pentathlon Assoc Montreal Que $71,644, Canadian Olympics Assoc Montreal Que $424,416, Canadian Orienteering Federation

NATIONAL HEALTH AND WELFARE—*Continued*

Vanier Ont $132,546, Canadian Racquetball Assoc Vanier Ont $139,035, Canadian Rugby Union Vanier Ont $244,265, Canadian Ski Assoc Vanier Ont $131,340, Canadian Ski Assoc (Alpine Skiing) Vanier Ont $1,257,041, Canadian Ski Assoc (Biathlon) Vanier Ont $370,395, Canadian Ski Assoc (Cross-Country Skiing) Vanier Ont $965,007, Canadian Ski Assoc (Freestyle Skiing) Vanier Ont $160,015, Canadian Ski Assoc (Ski Jumping) Vanier Ont $783,448, Canadian Soccer Assoc Vanier Ont $624,650, Canadian Sport Parachuting Assoc Vanier Ont $189,775, Canadian Squash Racquets Assoc Vanier Ont $187,885, Canadian Table Tennis Assoc Vanier Ont $349,956, Canadian Team Handball Federation Vanier Ont $215,189, Canadian Tennis Assoc Vanier Ont $352,272, Canadian Track and Field Assoc Vanier Ont $1,382,195, Canadian Volleyball Assoc Vanier Ont $687,959, Canadian Water Polo Assoc Vanier Ont $305,941, Canadian Water Ski Assoc Vanier Ont $204,980, Canadian Weightlifting Federation Vanier Ont $268,089, Canadian Wheelchair Sports Assoc Vanier Ont $137,786, Canadian White Water Assoc Oakville Ont $52,418, Canadian Women's Field Hockey Assoc Vanier Ont $494,716, Canadian Yachting Assoc Vanier Ont $586,545, Coaching Assoc of Canada Vanier Ont $2,827,145, Curl Canada Vanier Ont $97,724, Federation of Canadian Archers Vanier Ont $203,898, Federation of Silent Sports of Canada Edmonton Alta $74,225, Hockey Canada Calgary Alta $416,000, Judo Canada Vanier Ont $380,716, Lawn Bowls Canada Vanier Ont $158,758, National Sport and Recreation Centre Inc (Professional Development Program for Association Managers) Vanier Ont $83,700, National Sport and Recreation Centre Inc (Technical Translation) Vanier Ont $119,502, National Sport and Recreation Centre Inc (Women's Program) Vanier Ont $166,588, Ringette Canada Vanier Ont $71,285, Royal Canadian Golf Assoc Oakville Ont $64,212, Shooting Federation of Canada Vanier Ont $392,110, Sports Federation of Canada Ottawa Ont $73,370, Sport Medicine Council of Canada Vanier Ont $971,873, University of Manitoba Winnipeg Man $50,000.

Contribution to the National Sport and Recreation Centre Inc towards the costs of services provided to resident and non-resident organizations $4,358,294—National Sport and Recreation Centre Inc Vanier Ont $4,358,294.

Contributions towards the academic, living and training expenses of outstanding amateur athletes $4,890,309

Payments, in accordance with agreements, to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada $5,637,528—Canada Summer Games 1985 Saint John NB $4,065,368, Canadian Gymnastics Federation Vanier Ont $60,000, Cape Breton NS Canada Games 1987 Cape Breton NS $1,350,000.

Payments in accordance with agreements with sponsoring organizations for Employment Initiatives Projects $425,000—University of Manitoba Winnipeg Man $425,000.

Contribution towards the cost of upgrading the speedskating oval in Ste-Foy, Quebec $1,125,000—Canadian Amateur Speed Skating Assoc Vanier Ont $1,125,000.

Contribution towards costs of projects aimed at raising the fitness level of Canadians and contributions towards the administrative and project costs of national recreation associations and agencies to assist in the promotion and development of physical recreation for Canadians $6,951,726—Assoc of Kinsmen Clubs Cambridge Ont $160,825, Canada Fitness Survey Ottawa Ont $625,860, Canadian Amateur Basketball Assoc Vanier Ont $153,720, Canadian Amateur Football Assoc Vanier Ont $74,000, Canadian Amateur Swimming Assoc Vanier Ont $164,678, Canadian Amateur Synchronized Swimming Assoc Vanier Ont $65,891, Canadian Assoc for Health Physical Education and Recreation Vanier Ont $322,127, Canadian Assoc of Disabled Skiing Kimberley BC $74,487, Canadian Assoc of Sport Sciences Vanier Ont $72,550, Canadian Badminton Assoc Vanier Ont $53,263, Canadian Blind Sports Assoc Vanier Ont $81,990, Canadian Camping Assoc Toronto Ont $103,466, Canadian Council on Children and Youth Ottawa Ont $67,350, Canadian Cycling Assoc Vanier Ont $107,646, Canadian Hostelling Assoc Vanier Ont $72,001, Canadian Intramural Recreation Assoc Burnaby BC $254,597, Canadian Labour Congress Ottawa Ont $57,081, Canadian Parks/Recreation Assoc Vanier Ont $313,635, Canadian Parks/Recreation Assoc Secretariat for Fitness in the Third Age Vanier Ont $173,315, Canadian Public Health Assoc Ottawa Ont $80,801, Canadian Recreational Canoeing Assoc Hyde Park Ont $84,317, Canadian Red Cross Society Toronto Ont $97,424, Canadian Ski Assoc (Cross-Country) Vanier Ont $96,292, Canadian Ski Council Toronto Ont $148,929, Canadian Ski Patrol System Ottawa Ont $122,095, Canadian Special Olympics Inc Toronto Ont $54,197, Canadian Tennis Assoc Vanier Ont $54,624, Canadian Track and Field Assoc Vanier Ont $150,306, Canadian Yachting Assoc Vanier Ont $66,056, Fitness Ontario Toronto Ont $100,000, Girl Guides of Canada Toronto Ont $78,907, Le Grand Défi de Plein air de Montréal Inc Montréal Qué $113,000, National Council of YMCA's of Canada Toronto Ont $147,935, National Sport and Recreation Centre Inc Vanier Ont $424,455, Oldtimers Hockey Assoc Vanier Ont $82,000, Participaction Special Projects Toronto Ont $788,850, Ringette Canada Vanier Ont $61,155, Royal Life Saving Society of Canada Toronto Ont $100,958, The Duke of Edinburgh's Award in Canada Richmond Hill Ont $73,740, YMCA of Canada Toronto Ont $135,896.

Contribution to the operating expenses of Participaction's campaign to make Canadians aware of the benefits of physical recreation and to encourage greater fitness amongst all segments of the population $835,000—PARTICIPaction Inc Toronto Ont $835,000.

XV OLYMPIC WINTER GAMES PROGRAM $36,399,999

Payments towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games to be held in Calgary in 1988 $36,399,999—University of Calgary Calgary Alta $2,610,762, XV Olympic Winter Games Organizing Committee Calgary Alta $4,481,400, The Trustees of the Olympic Endowment Fund Calgary Alta $29,307,837.

Medical Research Council $153,190,999

Grants and Scholarships to promote and support research and research training in the health science complexes of Canadian universities and in other faculties when the proposed research is relevant to human health $153,190,999—Universities and institutions: Carleton University Ottawa Ont $234,322, Centre hospitalier Côte-des-Neiges Montreal Que $259,375, Concordia University Montreal Que $252,258, Dalhousie University Halifax NS $5,213,796, Hopital Louis H Lafontaine Montreal Que $141,066, Hopital Maisonneuve Rosemont Montreal Que $706,786, Hopital Notre-Dame Montreal Que $1,070,628, Hopital Sacre-Coeur Montreal Que $81,130, Hopital Ste-Justine Montreal Que $594,808, Hospital for Sick Children Toronto Ont $6,751,697, Institut Armand-Frappier Laval des Rapides Que $241,705, Institut du Cancer de Montréal Montreal Que $84,013, Institut de Cardiologie de Montréal Montreal Que $86,840, Institut de Recherches Cliniques de Montreal Montreal Que $3,307,942, Jewish General Hospital Sir Mortimer B Davis Montreal Que $787,662, McGill University Montreal Que $19,962,162, McMaster University Hamilton Ont $7,404,150, Memorial University St John's Nfld $1,960,309, Montreal Children's Hospital

NATIONAL HEALTH AND WELFARE—*Concluded*

Montreal Que $1,491,324, Montreal General Hospital Montreal Que $1,669,006, Mount Sinai Hospital Toronto Ont $317,737, National Cancer Institute of Canada Toronto Ont $200,000, Princess Margaret Hospital Toronto Ont $1,502,437, Queen's University Kingston Ont $5,344,379, Simon Fraser University Burnaby BC $58,876, Toronto Western Hospital Toronto Ont $194,967, Universite Laval Quebec Que $5,015,942, Universite de Montreal Montreal Que $7,578,767, Universite d'Ottawa Ottawa Ont $3,388,092, Universite de Sherbrooke Sherbrooke Que $4,007,958, University of Alberta Edmonton Alta $7,270,567, University of British Columbia Vancouver BC $12,842,452, University of Calgary Calgary Alta $4,656,985, University of Guelph Guelph Ont $750,303, University of Manitoba Winnipeg Man $8,448,530, University of Saskatchewan Saskatoon Sask $3,983,161, University of Toronto Toronto Ont $19,892,017, University of Victoria Victoria BC $291,538, University of Waterloo Waterloo Ont $337,806, University of Western Ontario London Ont $9,112,913, York University Downsview Ont $160,044; Grants to National Organizations—Canadian Council on Animal Care Ottawa Ont $235,120.

NATIONAL REVENUE $47,519

Taxation $47,519

Inter-American Centre of Tax Administrators, Panama 9A, Panama $38,424

Commonwealth Association of Tax Administrators, London, England $9,095

PARLIAMENT $1,732,963

The Senate $709,809

Members of the Senate—Pensions to retired Senators $279,496

Canadian Branch of the Commonwealth Parliamentary Association $89,135

Canadian Group, Inter-Parliamentary Union $83,805

Canadian North Atlantic Treaty Organization Parliamentary Association $77,760

Canadian Section of "l'Association internationale des parlementaires de langue française" $61,923

Canadian Section of the Canada-United States Inter-Parliamentary Group $40,500

Canada-Europe Parliamentary Association $4,800

Canada-France Inter-Parliamentary Association $17,460

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other Legislatures $54,930

House of Commons $1,023,154

Grants to Parliamentary and Procedural Associations $895,893—Canadian Branch Commonwealth Parliamentary Association Ottawa Ont $207,981, Canadian Group Inter-Parliamentary Union Ottawa Ont $195,545, Canadian NATO Parliamentary Association Ottawa Ont $181,440, Canadian Section of "l'Association internationale des parlementaires de langue française" Ottawa Ont $144,487, Canadian Section of the Canada-United States Inter-Parliamentary Group Ottawa Ont $94,500.

Expenses of delegates attending inter-parliamentary conferences and expenses connected with visits of delegates to and from other legislatures $127,261

PRIVY COUNCIL $16,268,309

Department $1,198,864

PRIVY COUNCIL PROGRAM $75,000

Grant to the Institute of Intergovernmental Affairs Queen's University Kingston Ont $65,000

Contribution for Studies in Canadian Public Administration $10,000

SPECIAL PROGRAM $1,123,864

Contributions to the provinces of Manitoba and Newfoundland to assist in meeting cost arising from natural disasters from 1978 to 1983 $1,123,864

Chief Electoral Officer $15,069,445

Reimbursement of candidates' election expenses $11,151,599

Reimbursement to parties $3,917,846

PUBLIC WORKS $286,566,558

Department $286,566,558

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM $106,798

Grant to the Canadian Joint Fire Prevention Publicity Committee $10,000

Grant to Canadian Association of Fire Chiefs $25,000

Grants to the Canadian Standards Association $12,000

Contribution to the Construction Management Development Institute $59,798

PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND $28,870

Marine Remedial Works $28,870

ACCOMMODATION PROGRAM $23,610

Contribution to New Employment Expansion and Development (NEED) Program $23,610

MARINE PROGRAM $230,003

Grant to Environment Canada $50,000

Dry Dock Subsidy to Canadian Vickers Ltd Montreal Que $180,003

LAND MANAGEMENT AND DEVELOPMENT PROGRAM $13,839,235

Contribution to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economics and socio-economics adjustment $13,839,235—Minister of Finance Province of New Brunswick Fredericton NB $3,698,479, New Brunswick Community Improvement Corp Fredericton NB $3,000,000, Province of Nova Scotia Halifax NS $304,901, The Corporation of the City of Sault Ste Marie Ont $6,780,446.

PUBLIC WORKS—*Continued*

MUNICIPAL GRANTS PROGRAM $272,338,042

Grants to Municipalities $272,338,042—Central Labrador Nfld $225,000, Corner Brook City Nfld $66,206, Gander Town Nfld $457,249, Happy Valley Goose Bay Nfld $635,000, Labrador City Nfld $88,594, St John's City Nfld $1,370,000, Stephenville City Nfld $52,000, Wabush Town Nfld $62,039, Annapolis County NS $1,860,056, Antigonish Town NS $173,619, Bedford Town NS $502,151, Colchester County NS $69,000, Dartmouth City NS $2,000,000, Digby District NS $83,809, Glace Bay Town NS $68,915, Halifax City NS $6,859,689, Halifax County NS $336,397, Inverness County NS $62,000, Kentville Town NS $355,366, Kings County NS $935,000, North Sydney NS $51,325, Shelburne District NS $140,547, Springhill Town NS $809,000, Sydney City NS $328,000, Victoria County NS $162,000, Yarmouth District NS $83,328, Yarmouth Town NS $207,850, Province of Prince Edward Island Charlottetown PEI $8,000,000, Government of New Brunswick Fredericton NB $1,375,814, Aylmer Town Que $127,158, Baie Comeau Town Que $61,109, Blainville Town Que $125,000, Chambly Town Que $167,522, Chibougamau Town Que $110,000, Cowansville Town Que $257,820, Dorval City Que $303,817, Drummondville Town Que $207,000, Farnham Town Que $119,880, Gaspé Town Que $63,000, Gatineau Town Que $257,111, Grand Calumet Canton Que $128,503, Greater Hull Protestant School Board Aylmer Que $64,002, Havre St Pierre Municipality Que $61,744, Hull Town Que $9,173,051, Joliette Town Que $50,042, Kirkland Town Que $54,742, Kiujjuag Town Que $67,891, La Baie Town Que $775,000, Lachine Town Que $50,300, Lac St Jean Est M R C Que $58,800, Lasalle Town Que $87,000, Lauzon City Que $54,791, Laval Town Que $1,140,000, Les Ecores School Board Que $76,000, Levis Town Que $53,497, Longueuil Town Que $226,000, Matane Town Que $143,884, Mirabel Town Que $1,200,000, Moisie Municipal Corporation Que $62,945, Mont Joli Town Que $66,809, Montreal Town Que $17,241,632, Oka Parish Que $73,785, Outaouais Hull School Board Hull Que $1,014,226, Pointe Claire Town Que $90,000, Quebec Town Que $4,865,422, St Adolphe d'Howard Municipality Que $168,463, Ste Anne de Bellevue Town Que $536,664, Ste Anne des Plaines Parish Que $281,786, Ste Foy Town Que $1,988,338, St Gabriel de Valcartier Town Que $720,748, St Hubert Town Que $1,750,149, St Hyacinthe Town Que $50,716, St Jean sur Richelieu Town Que $2,387,000, St Jerome School Board Que $210,000, St Jerome Town Que $67,000, St-Laurent Town Que $5,200,000, Ste-Madeleine de Rigaud Parish Que $87,844, St Paul de l'Île aux Noix Town Que $63,499, Ste Therese School Board Que $70,000, Ste Therese Town Que $54,949, Senneterre Town Que $142,890, Sept Iles Town Que $342,000, Shannon Municipality Que $80,000, Shawinigan Sud Town Que $284,141, Sherbrooke Town Que $200,000, Sorel Town Que $155,463, Trois Rivieres Town Que $90,000, Val Belair Town Que $236,249, Val D'Or Town Que $75,704, Verdun Town Que $95,169, Westmount City Que $477,025, Amherstburg Town Ont $51,519, Barrie City Ont $164,058, Belleville City Ont $285,825, Bosanquet Township Ont $161,608, Brantford City Ont $125,877, Brighton Township Ont $544,838, Brockville City Ont $66,075, Burlington City Ont $361,073, Cambridge City Ont $69,784, Chatham City Ont $144,466, Colchester South Township Ont $177,372, Cornwall City Ont $1,932,068, Ernestown Township Ont $554,660, Essa Township Ont $630,456, Etobicoke City Ont $269,276, Gloucester City Ont $3,661,179, Guelph City Ont $165,522, Hamilton City Ont $740,921, Kanata City Ont $74,337, Kenora Town Ont $128,276, Kingston City Ont $1,224,287, Kingston Township Ont $561,783, Kirkland Lake Town Ont $54,936, Kitchener City Ont $471,620, Lincoln Town Ont $65,529, London City Ont $1,630,000, Markham Town Ont $142,773, Mersea Township Ont $89,997, Mississauga City Ont $8,191,932, Nepean City Ont $2,719,145, Niagara Falls City Ont $116,440, Niagara on the Lake Town Ont $85,387, Norfolk Township Ont $123,902, North Bay City Ont $843,879, North York City Ont $6,048,264, Oakville Town Ont $158,527, Oshawa City Ont $583,392, Ottawa City Ont $58,936,103, Ottawa-Carleton Regional Municipality Ont $933,320, Owen Sound City Ont $119,247, Pembroke City Ont $65,883, Petawawa Township Ont $490,747, Petawawa Village Ont $130,112, Peterborough City Ont $420,494, Pickering Town Ont $607,770, Pittsburg Township Ont $1,227,591, Prescott Town Ont $85,907, Rolph Buchanan Wylie & McKay Township Ont $169,148, St Catharines City Ont $189,000, St Thomas City Ont $58,427, St Vincent Township Ont $138,527, Sandwich South Township Ont $183,924, Sarnia City Ont $278,180, Sault Ste Marie City Ont $797,725, Scarborough City Ont $455,058, Sidney Township Ont $388,308, Sioux Lookout Town Ont $139,000, Smith Falls Ont $51,702, Stratford City Ont $69,332, Sudbury City Ont $1,222,496, Thunder Bay City Ont $983,745, Timmins City Ont $189,666, Toronto City Ont $11,178,632, Tosorontio Township Ont $134,492, Valley East Town Ont $141,924, Vanier City Ont $66,156, Welland City Ont $531,275, West Carleton Township Ont $93,082, West Nissourri Township Ont $86,460, Windsor City Ont $1,105,973, Woodstock City Ont $53,348, York City Ont $143,285, Brandon City Man $217,634, District of Churchill Local Government Man $521,000, Cornwallis Rural Municipality Man $181,500, Dauphin Town Man $112,000, North Cypress Rural Municipality Man $170,000, Portage La Prairie City Man $55,623, Portage La Prairie Rural Municipality Man $120,000, Rockwood Rural Municipality Man $419,325, St Andrews Rural Municipality Man $54,869, South Cypress Rural Municipality Man $152,519, Winnipeg City Man $8,350,000, Northern Manitoba Affairs Man $53,000, Bayne Rural Municipality Sask $51,771, Duck Lake Rural Municipality Sask $258,464, Dundurn Rural Municipality Sask $106,652, Fort Qu'Appelle Town Sask $64,665, Indian Head Rural Municipality Sask $50,024, Meeting Lake Rural Municipality Sask $51,653, Moose Jaw City Sask $167,246, Moose Jaw Rural Municipality Sask $91,050, North Battleford City Sask $75,824, Orkney Rural Municipality Sask $62,000, Prince Albert City Sask $196,592, Regina City Sask $2,843,228, Reno Rural Municipality Sask $82,500, Saskatoon City Sask $1,157,748, Swift Current City Sask $60,000, Swift Current Rural Municipality Sask $154,945, Val Marie Rural Municipality Sask $93,163, Yorkton City Sask $80,509, Banff School District Alta $1,158,620, Bonnyville Municipal District Alta $1,236,719, Calgary City Alta $6,391,621, Drumheller City District No 1 Alta $2,132,166, Fort McMurray City Alta $53,174, Grande Prairie County Alta $183,740, High Level Town Alta $78,258, Jasper School District Alta $366,714, Leduc County Alta $870,000, Lethbridge City Alta $131,776, Lethbridge County Alta $396,000, Ralston Improvement District No 18 Alta $524,360, Red Deer City Alta $104,460, Red Deer County Alta $306,698, Sturgeon Municipal District Alta $400,000, Wainwright Municipal District Alta $226,825, Burnaby District BC $132,017, Campbell River District BC $283,907, Chilliwack District BC $548,688, Coquitlam District 745 BC $157,881, Courtenay City BC $72,743, Dawson Creek City BC $50,616, Delta District BC $181,156, Esquimalt Township BC $4,045,600, Fort St James Village BC $106,241, Kamloops City BC $290,000, Kelowna City BC $88,901, Kent District BC $125,000, Langley Township BC $171,440, Masset Village BC $119,365, Matsqui District BC $400,000, Mission District BC $285,000, Nanaimo City BC $436,982, Nelson City BC $75,398, New Westminster City BC $400,000, North Saanich District BC $1,000,000, North Vancouver City BC $114,699, Penticton City BC $273,128, Pitt Meadows District BC $77,098, Port Alberni City BC $54,874, Port Hardy District BC $158,587, Prince George City BC $386,619, Prince Rupert City BC $203,342, Province of British Columbia Victoria BC $2,901,200, Quesnel City BC $62,527, Richmond Township BC $2,700,000, Saanich District BC $375,000, Sidney Town BC $50,893, Smithers Town BC $72,954, Surrey District BC $689,033, Ucluelet Village BC $59,529, Vancouver City BC $4,356,896, Vernon City BC $149,310, Victoria

PUBLIC WORKS—*Concluded*

City BC $1,534,748, West Vancouver District BC $227,813, Fort Simpson Village NWT $226,044, Fort Smith Town NWT $121,189, Frobisher Bay Village NWT $171,513, Government of the Northwest Territories Yellowknife NWT $188,252, Hay River Town NWT $240,950, Inuvik Town NWT $457,912, Yellowknife City NWT $500,000, Dawson Creek City YT $85,000, Government of Yukon Whitehorse YT $225,000, Whitehorse City YT $841,609.

REGIONAL INDUSTRIAL EXPANSION
$836,601,762

Department $836,586,762

Grant to the Canadian Centre for Creative Technology $25,000

Grants under the Technological Innovation Studies Program $167,680—McMaster University Hamilton Ont $54,700, Wilfrid Laurier University Waterloo Ont $57,000.

Grant to the Canadian Food Industry Scholarship Fund $15,000

Grants under the Management Excellence in Small Business Program $196,115

Grants, scholarships, bursaries and awards to promote industrial design $197,437

Grant to the "Centre de Finances et Commerce International Incorporé" Montréal Qué $50,000

Grants under the Economic Co-operation and Development Program $105,000—The Niagara Institute Niagara on the Lake Ont $100,000.

Small Business Investment Grant Program $4,059,297

Industrial and Regional Development Program $252,516,736—Abex Industries Ltd Amsco Canada Div Winnipeg Man $123,553, Acadia Forest Products Ltd Montréal Qué $63,500, ACDS Système Graphique Inc Hull Qué $264,181, Acier Nova Ltée Dorval Qué $385,000, Advanced Dynamics Corporation Ltd St Bruno Qué $68,397, Advanced Extrusions Ltd Penetanguishene Ont $628,016, Advanced Medical Technologies Montréal Qué $121,441, Aero Safe Technologies Inc Fort Erie Ont $52,500, AES Data Inc Dorval Qué $479,309, AES DATA Ltd Mississauga Ont $130,709, Agrinove Cooperative Agro-alimentaire St Claire Qué $394,482, Alberta Distillers Ltd Calgary Alta $103,772, Alberta Micro-electronics Centre Calgary Alta $200,000, Aldex Chemical Company Ltd Granby Qué $53,592, Aliments Culinar Inc Ste Martine Qué $229,422, Aliments Delisle Ltée Nicolet Qué $454,260, Aliments FBI Ltée St Hilaire Qué $100,409, Aliments Mont-Bec Inc Montmagny Qué $57,864, Alkaril Chemical Ltd Mississauga Ont $267,402, All-Fab Building Components Ltd Winnipeg Man $59,548, All-Steel Canada Ltd Laurent Qué $91,580, Alpina Salami Inc Laval Qué $100,000, Alumicor Ltd Bedford NS $125,760, AMCA International Ltd Rexdale Ont $459,401, Amer Sport International Inc Drummondville Qué $82,237, Amnicon Corporation Downsview Ont $104,451, Andres Wines Atlantic Ltd Truro NS $51,954, Andronic Devices Ltd Vancouver BC $81,153, Angola Fibres Ltd Kingston Ont $85,779, Anstin Electronics Systems Inc Almonte Ont $93,068, Antigonish Abattoir Ltd Antigonish NS $76,266, Applied Microelectronics Institute Halifax NS $200,000, APR Industries Ltd Winnipeg Man $97,300, Aptec Engineering Ltd Downsview Ont $152,131, Arpeco Engineering Ltd Mississauga Ont $54,570, Arriscraft Corporation Cambridge Ont $217,524, Asea Inc Varennes Qué $870,432, Assoc Coop Forestière St Elzéar St Elzéar Qué $61,883, Assoc Marins Vallée St Laurent Inc L'Islet sur Mer Qué $81,094, Asten-Hill Inc Valleyfield Qué $82,039, Ateliers Benoît Allard (1982) Inc Chicoutimi Nord Qué $114,234, Ateliers Graphiques Marc Veilleux Inc Cap Saint Ignace Qué $96,140, Atkinson Tremblay & Assoc Inc Montréal Qué $215,486, Atlantic Coal Institute Halifax NS $302,532, Atlantic Industries (NB) Ltd Sackville NB $233,302, Atlantic Ocean Farms St John's Nfld $74,863, Atlantic Pressure Treating Ltd Fredericton NB $52,739, Atlas Block Co Ltd Victoria Harbour Ont $88,200, Atlas Steels A Div of Rio Algom Ltd Welland Ont $89,543, Automatec Div of BG Checo Int'l Ltée Anjou Qué $52,974, Avico Ltée Iberville Qué $85,000, JJ Barker Company Ltd Cowansville Qué $125,742, Barkman Concrete Ltd Steinback Man $65,631, JD Barnes Ltd Willowdale Ont $129,826, Bartek Chemical Company Ltd Stoney Creek Ont $591,999, BC Microelectronics Society Burnaby BC $200,000, Beauce Fibre de Verre Inc Ste-Clothilde Qué $87,563, Beckers Lay-Tech Kitchener Ont $106,963, Beckett Elevator Ltd Scarborough Ont $52,421, Rosaire Bédard Ltée St Étienne Qué $51,000, Bedco Div of Gerodon Inc Laval Qué $108,158, Bestar Ltée Lac Mégantic Qué $81,281, Beton Préfabriqué du Lac (1983) Inc Alma Qué $72,864, Beton Vibre Ltée Trois Rivières Qué $102,881, Bexel Inc et Coop Fédérée du Québec Ste Rosalie Qué $126,726, Birchwood Furniture (Manitoba) Ltd Winnipeg Man $89,738, Biscuits Leclerc Ltée Québec Qué $98,152, Bisson & Bisson Inc Matagami Qué $55,587, Blackhawk Industries Inc Regina Sask $60,864, Blanchette & Blanchette Inc Cté Mégantic Compton Qué $96,300, Bloc Vibre Inc Trois Rivières Qué $62,329, Blue Label Beverages Ltd Edmonton Alta $69,600, Blue Mountain Pottery Ltd Collingwood Ont $212,194, Blue Mountain Resorts Ltd Collingwood Ont $102,283, Boa Franc Ltée St Georges Est Qué $106,482, Otto Bock Orthopedic Ind of Canada Ltd Winnipeg Man $109,003, Bois Daaquam Inc Daaquam Qué $114,688, Bois Franc Royal Ltée Beloeil Qué $102,298, Bombardier Inc La Pocatière Qué $3,095,663, Valcourt Qué $845,484, M Bonneville Insulation Inc Moncton NB $63,674, Border Tool and Die Ltd Windsor Ont $166,582, Borg-Warner Oakville Ont $64,845, Bose Canada Inc Ste Marie de Beauce Qué $129,200, O Boucher & Fils Ltée Laval Qué $57,380, Bouvillons Canada (1977) Ltée Cté Beauce Qué $121,642, JP Bowman Ltd Brantford Ont $66,235, Bristol-Meers Pharmaceutical Division Candiac Qué $232,663, Brock Valley Ltd Morris Man $185,785, Brouwer Turf Equipment Ltd Keswick Ont $78,406, HD Brown Enterprises Ltd St George Ont $71,050, Browning Harvey Ltd St John's Nfld $82,125, Brunswick Mining & Smelting Corporation Belledune NB $59,254, Buckingham's Marine & Fabricating Works Ltd St John's Nfld $113,540, Burlington Canada Inc Granby Qué $106,367, Burnstein Castings Ltd St Catharines Ont $57,010, Burroughs Wellcome Inc Kirkland Qué $1,309,889, C & C Wood Products Ltd Quesnel BC $210,938, Cadmi Microelectronics Inc Fredericton NB $200,000, Cadoret & Frères Inc Ancienne Lorette Qué $58,765, CAE Diecast Ltd St Catharines Ont $190,298, Calmang Steel Ltd Atitokan Ont $57,476, Camptech Circuits Markham Ont $164,268, Can Industrial Innov Centre Waterloo Ont $1,324,000, Can Institute of Fisheries Technology Halifax NS $200,000, Can Tran Co Grafton Ont $67,110, Canada Packers Inc Moose Jaw Sask $409,044, Canada Packers Inc Summerside PEI $114,974, Canada Plastic Containers Ltd Lachine Qué $240,715, Canadian Anglo Machine & Iron Works Inc Winnipeg Man $113,142, Canadian Assoc of Data and Professional Services Organizations Ottawa Ont $63,221, Canadian Automotive Rad Exchange & Mfg Debert NS $77,650, Canadian Aviation Prog Augmentation Ltd Saskatoon Sask $50,327, Canadian Centre for Advanced Instrumentation Saskatoon Sask $200,000, Canadian Construction Mgmt Development Inst Willowdale Ont $59,798, Canadian Diamant Board Ltd Calgary Alta $355,390, Canadian Forestry Products Ltd High Level Alta $859,450, Canadian Fram Ltd Chatham Ont $84,832, Canadian General Electric Co Ltd Lachine Qué $624,035, St André Est Qué $118,542, Peterborough Ont $389,561, Canadian Marconi Company Ville Mont Royal Qué $285,541, Canadian Plastics Institute Don Mills Ont $200,000, Canadian Rotary Tool Works Ltd Calgary Alta $58,078, Canadian Tool & Die Ltd Winnipeg Man $210,496, Canadian Wood Council Ottawa Ont

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$139,898, Canplast of Canada Ltd St Léonard Qué $52,973, Canron Inc Hamilton Ont $1,545,720, Can-Am Containers Ltd Springhill NS $85,336, Can-Eng Manufacturing Ltd Niagara Falls Ont $57,830, Cardal Controls Canada Ltd Edmonton Alta $51,075, Carol Ann Furniture Mfg Co Ltd Ville D'Anjou Qué $230,761, Carrière Inc (Ernest) St Denis sur Richelieu Qué $63,707, Caterpillar of Canada Ltd Mississauga Ont $368,229, Cavendish Farms New Annan PEI $1,105,650, CDA Industries Inc Peterborough Ont $380,896, Celanese Canada Ltd (Carpets Div) St Jean Qué $263,577, Celtek Electronics Ltd Westmount Qué $58,782, Centennial Packers Ltd Winnipeg Man $99,783, Centennial Print & Litho Ltd Fredericton NB $110,971, Center Tool & Mold Company Ltd Windsor Ont $104,593, Central Dynamics Ltd Pointe Claire Qué $187,845, Centre de Finances et de Commerce International Inc Montréal Qué $50,000, Centre de Ski Développement Mt St Sauveur Ltée St Sauveur des Monts Qué $164,893, Centre de Ski Mont Farlangne NB $161,325, Centre d'Innovation Industrielle Montréal Qué $1,140,689, Cetechi Inc Sillery Qué $146,105, Cham Foods Winnipeg Man $187,607, Champion Road Machinery Ltd Goderich Ont $221,158, Circo Craft Co Inc Kirkland Qué $1,277,750, City Welding (Sudbury) Ltd Sudbury Ont $69,710, Clearwater Seafoods Ltd Bedford NS $322,943, Clement Roy Inc Cté Montmagny Qué $55,848, Clevemont Industries Ltd Anjou Qué $170,766, Clorox Company of Canada Ltd Vancouver BC $140,851, Club de Yacht de Québec Québec Qué $444,429, Club Nautique de Baie Comeau Inc Baie Comeau Qué $506,286, Club Nautique de l'Ile Bacchus St Laurent Qué $856,117, Club Nautique de Sept Iles Sept Iles Qué $661,758, Club Nautique de Vauquelin Inc Neuville Qué $152,195, Geo Cluthe Mfg Waterloo Ont $147,220, CML Computational Methods Ltd Hull Qué $55,120, CMS Rotor Disk Inc Mississauga Ont $56,017, CNC Machining Ltd Dartmouth NS $408,019, Coastal Plastics Ltd Dartmouth NS $114,278, Cobi Foods Inc Whitby Ont $164,202, Berwick NS $326,700, Coggan Douserv Associates Montréal Qué $62,893, Cognos Incorporated Ottawa Ont $1,087,678, Coldstream Products of Canada Ltd Winnipeg Man $236,511, Collins & Aikman Inc Farnham Qué $332,708, Comact Inc Beauce Sud Qué $137,353, Compagnie de Volailles Maxi Ltée Ville des Laurentides Qué $520,000, Compagnie d'Équipement Idéal Ltée Montréal Qué $204,857, Compagnie Panelfold du Canada Inc St Augustin Qué $159,079, Comshare Ltd Rexdale Ont $87,240, Comterm Inc Pointe Claire Qué $1,385,889, Confiserie Comète Ltée St-Hyacinthe Qué $137,305, Conseil de l'Industrie de l'Hydrogène Montréal Qué $200,000, Consolidated-Barthurst Inc St Fulgence Qué $265,800, Consoltex Inc Sherbrooke Qué $89,497, Control Data Canada Ltd Mississauga Ont $3,096,407, Contronic Ltd Mississauga Ont $157,485, Cooper Canada Ltd Toronto Ont $60,210, Coopérative de Dorchester St Anselme Qué $92,114, Coopérative du Gros Cap Iles-de-la-Madeleine Qué $88,167, Corporation 450ième anniversaire Cartier à Gaspé Gaspé Qué $89,973, Corporation Consolidated Foods Pointe Claire Qué $222,926, Corporation de Développement de Carleton Carleton Qué $66,863, Corporation du Festival Montgolfières St Jean sur Richelieu Qué $103,375, Corporation d'Usinage Métro Montréal Qué $55,144, Corporation Havre Jacques-Cartier Inc Ile aux Coudres Qué $657,309, Corporation Québec 1534-1984 Québec Qué $161,501, Council of Forest Industries of BC Vancouver BC $1,583,271, Co-op Agricole de la Côte Sud Cté Kamouraska Qué $152,500, CPS Industries Inc Ville St Laurent Qué $72,823, HJ Crabbe & Sons Ltd Bristol NB $71,050, Crèmerie St-Fidèle Inc St Fidèle Qué $73,288, Gérard Crête & Fils Inc Comté Champlain Qué $237,401, Crockett McConnell Inc Bridgewater NS $92,392, Cybernex Ltd Ottawa Ont $91,837, D & S Resource Engineering Ltd Calgary Alta $120,929, DAF Inda Ltd Mississauga Ont $66,654, Dairytown Products Ltd Sussex NB $408,000, Danbel Industries Holdings Ltd Toronto Ont $296,284, DAP Électronique Canada Ltée Vanier Ont $115,819, Darling Duro Ltée Montréal Qué $78,222, Datagram Inc Boucherville Qué $83,111, Datamaster Corporation Ltd Fredericton NB $69,747, Peter Ira Davies Trenton Ont $89,004, WR Davison Grace & Co of Canada Ltd Valleyfield Qué $448,495, Dawson Produce Ltd Borden PEI $60,287, DBM Reflex Enterprises Inc St Laurent Qué $150,383, Decker Lake Forest Products Ltd Decker Lake BC $73,000, Decor Doors Manufacturing Ltd Kelowna BC $54,676, Develcon Electronics Ltd Saskatoon Sask $175,637, Diagnostic Chemicals Ltd Charlottetown PEI $212,562, DID (Diffusion Intl du Design) Montréal Qué $51,244, Dida Manufacturing Arnprior Ont $557,900, Dieppe Industrial Park Ltd Dieppe NB $177,673, Diffracto Ltd Windsor Ont $910,578, Discovery Canada Merchandisers Ltd Winnipeg Man $64,090, Documented Circuits Inc Kingston Ont $965,807, Dometal Inc Montréal Qué $90,095, Domglas Inc Mississauga Ont $1,551,040, Dominion Bridge Co Winnipeg Man $65,491, Dominion Bridge-Sulzer Inc Lachine Qué $832,742, Dominion Textile Inc Sherbrooke Qué $217,157, Montmorency Qué $161,574, St Jean Qué $1,164,157, Valleyfield Qué $981,128, Dominion Veterinary Laboratories Ltd Winnipeg Man $58,549, Doorlec Corporation St Laurent Qué $75,417, Dorwin Industries (1964) Ltd Winnipeg Man $52,393, Dowty Canada Electronics Ltd Peterborough Ont $69,517, Draco Ltée Repentigny Qué $275,000, Drake Locker Plant Drake Sask $75,418, Duchesne & Fils Lté Yamachiche Qué $324,784, Duo-Pact Equipment Inc Guelph Ont $76,447, Duplate Canada Inc Beauharnois Qué $632,081, Dura Products Ltd Swift Current Sask $115,704, East Coast Converters Ltd St John's Nfld $131,981, East Hope Industries Ltd Richmond BC $97,269, Eastern Tire Services Ltd New Glasgow NS $81,446, EB Eddy Forest Products Ltd Davidson Qué $64,560, Ébénisterie Rosaire Cyr Inc St Bonaventure Qué $69,271, EDC Inc St Laurent Qué $142,370, Edmundston Paper Box Ltd Edmundston NB $101,903, Edmundston Ski Ltd Edmunston NB $161,325, Elcorsy Inc St Laurent Qué $226,417, Electro Trac Circuits Ltd Winnipg Man $103,452, Electrohome Ltd Kitchener Ont $621,989, Elk Lake Planing Mill Ltd Elk Lake Ont $133,873, Elmhirst Four Seasons Resort Keene Ont $104,507, Elmira Refiners Ltd Waterloo Ont $109,694, Enfoprise Inc Dorval Qué $323,370, Enterprise Fawcett Inc Sackville NB $218,189, Enterprises Atlas Inc Low Qué $57,533, Enterprises Hamelin Inc Boucherville Qué $76,707, Entreprises Fopac Ltée Boucherville Qué $64,332, Entreprises P Sherman Québec Inc Pointe Claire Qué $65,713, Entreprises Roger Gentner Inc St Léonard Qué $95,528, Envirocon Ltd Vancouver BC $94,466, Epsilon Data Systems Ltd Ottawa Ont $74,164, Équipement Aganier Ltée Ste Martine Qué $51,405, Équipement Denis Inc Ste Rosalie Qué $59,051, Équipement de Transmission (Industriel) Vanier Qué $68,667, Équipement Moniteur Inc St Eustache Qué $470,546, Équipement Tardif Inc St Antonin Qué $76,496, Erco Industries Ltd Islington Ont $1,417,362, Etna Automotive Inc Ville d'Anjou Qué $145,380, Euclid Canada Ltd Guelph Ont $261,985, Exeltor Inc Bedford Qué $389,519, Exide Electronics Canada Inc Mississauga Ont $326,919, Export Packers Co Ltd Winnipeg Man $164,112, Ex-Cell-O Corporation Ltd London Ont $169,183, F & T Tooling Inc Peterborough Ont $325,674, Fab Sunstrip International Inc Longueuil Qué $263,702, Fabris Industrial Manufacturing Ltd Winona Ont $125,990, JA Faguy & Fils Ltée St Laurent Qué $78,341, Fairmont Granite Ltd Beebe Qué $62,666, Farinon Canada Ltée Dorval Qué $525,796, Farmers Co-operative Dairy Ltd Bedford NS $191,015, Fasa Friction Laboratories Inc St Laurent Qué $62,087, Festival de Théâtre des Amériques Inc Montréal Qué $51,940, Fisher Gauge Ltd Peterborough Ont $245,790, Fisons Western Corporation Elma Man $58,597, Vancouver BC $50,283, Fitz Wright & Sine Manufacturing Co Surrey BC $107,933, Five Star Tool and Die Ltd Walkeburg Ont $85,549, Flake Board Co Ltd St Stephen NB $1,197,854, Flex Pression Ltd Dorval Qué $99,311, Fonderie de Thetford 1969 Inc Thetford Mines Qué $50,498, Fonderie St Romuald Inc St Romuald Qué $163,387, Force 4 Restaurant Ltd Chester NS $72,632, Forex Leroy Inc Val d'Or Qué $617,500, Formules Municipales Ltée Farnham Qué $148,618, Foxboro Canada Inc Lasalle Qué $66,645, Fraises à Métaux de Montréal Inc Laval Qué $132,053,

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Fraser Inc Edmundston NB $286,356, Freed & Freed of Canada Inc Winnipeg Man $282,076, Freshwater Fish Marketing Corporation Winnipeg Man $252,431, Friendly Supply Ltd Woodstock NB $69,370, Fromage Côté Inc Warwick Qué $90,736, Ganong Bros Ltd St Stephen NB $296,594, Gate Canada Inc Brantford Ont $77,081, Gateway Industries Ltd Winnipeg Man $171,025, Geac Computer Corporation Markham Ont $1,043,439, Gelbo Inc St Félicien Qué $51,589, General Signal Ltée Owen Sound Ont $80,100, Genfoot Inc Montréal Qué $83,935, Genie Audio Inc Montréal Qué $126,121, Gentec Inc Ste Foy Qué $270,120, Gerr Electro-Acoustics Ltd Toronto Ont $103,599, Ginge-Kerr Canada Ltd Pointe Claire Qué $247,390, Giro Inc/Le Groupe en Informatique Montréal Qué $71,097, Glenayre Electronics Ltd N Vancouver BC $1,121,605, Globus Tool & Die Company (1983) Ltd Nepean Ont $90,000, Grand Circuit Automobile de Granby Inc Granby Qué $264,030, Grande Cheese Company Ltd Weston Ont $76,590, Granit National Ltée Alma Qué $61,826, Grant Waferboard Englehart Ont $1,069,371, Gravure Graphics Ltd Winnipeg Man $134,413, Greif Containers Inc Niagara Falls Ont $72,171, Groleau et Fils Ltée St Roch de Mekinac Qué $76,410, Réal Grondin Inc St Comelinière Qué $272,341, Groupe Québécor Inc Val D'Or Qué $93,375, Groupe Videoway Inc Montréal Qué $2,301,328, Guertin Bros Coatings & Sealants Ltd Winnipeg Man $70,951, Maurice Guillemette Inc Ville de Bécancour Qué $55,661, H & K Packers Co Ltd Winnipeg Man $83,537, H & S Heat Treating Port Robinson Ont $76,500, HA Solutec Ltd Montréal Qué $92,870, Habitant Restaurant & Motel Ltd Richibucto NB $143,800, Harricana Metal Inc Amos Qué $80,259, John T Hepburn Ltd Toronto Ont $180,273, Héritage Industries Ltd Winnipeg Man $58,252, Héroux Inc Longueuil Qué $70,000, Hoeg Bros Lumber Ltd South Hampton NS $59,946, Hoffman Lumber Ltd St Benedict Sask $54,455, HOP Consulab Inc Beauport Qué $70,695, Hotel Motel Mont Joli Inc Sainte Flavie Qué $53,591, Hotel Tadoussac (1984) Inc Tadoussac Qué $694,778, Hovey & Associates (1979) Ltd Ottawa Ont $67,221, Hub Meat Packers Ltd Moncton NB $302,079, Hudson Bay Mining & Smelting Co Ltd The Pas Man $245,799, Hudson Bay Wood Procesors Ltd Telkwa BC $66,546, Huntingdon Mills Ltd Huntingdon Qué $220,045, Huromic Metal Goderich Ont $162,360, Husky Injection Molding Systems Ltd Bolton Ont $133,016, Icam Technologies Corporation Pointe Claire Qué $91,348, Ichthus Sea Products Ltd Glovertown Nfld $141,296, Ilco Unican Incorporated Montréal Qué $62,242, Imperial Granite Inc Beebe Qué $141,881, Imperial Sheet Metal Ltd Richibucto NB $51,377, Imprimerie Gagné Ltée Louiseville Qué $172,226, Imprimerie Journal Outaouais Ltée Hull Qué $314,210, Imprimerie Trans-Continentale Inc St Hyacinthe Qué $202,286, Indoco Industrial Door Co Ltd St Hubert Qué $61,537, Industrial Applications of Microelectronics Centre Inc Winnipeg Man $200,000, Industrial Tires Mississauga Ont $59,980, Industries Apalache Ltée Thetford Mines Qué $92,861, Industries Aston Inc Aston Qué $84,804, Industries JSP Inc Ste Mélanie Cté Joliette Qué $65,775, Industries Maibec Inc St Pamphile Qué $127,466, Industries Modernes Melbourne Inc Melbourne Qué $219,873, Industries PF Inc St Martin Qué $68,187, Industries SMI Canada Ltée Ste Foy Qué $188,408, Industries Thundercraft Inc Lachute Qué $79,284, Industries Victoriaville Inc Victoriaville Qué $71,851, Infocentre Ltd St Laurent Qué $73,934, Ingersoll-Rand Canada Inc Cambridge Ont $198,467, Inno Fish Manufacturing St John's Nfld $77,735, Instrumar Ltd St John's Nfld $134,126, Intermetco Ltd Downsview Ont $72,299, International Paper Industries Ltd N Vancouver BC $56,951, Inter-Télévision Image Ltd Montréal Qué $236,270, Invotek Instruments Inc Scarborough Ont $195,639, IPL Inc St Damien Qué $634,481, Isolomousse du Canada Inc Cté Beauce Qué $77,732, Ivaco Inc Marieville Qué $1,047,132, JAV Enterprises Ltd Winnipeg Man $107,215, JC Foam Inc Toronto Ont $69,657, JD Furniture (Mfg) Ltd Calgary Alta $57,258, JLM Usinage de Précision Inc St Augustin Desmaures Qué $60,988, JMAR Compressors Inc Richmond BC $78,870, Johnson & Johnson Inc Montréal Qué $751,515, Joiner Systems JSC Canada Ltd St Laurent Qué $163,063, Josi Moulds Concord Ont $137,635, JRR Vermay Ltée Cté Roberval Qué $72,014, RW Kangas Ltd Thunder Bay Ont $181,040, Karl Klement Packaging Markham Ont $76,768, KB Electronics Ltd Bedford NS $71,693, Kehl Tool Ltd Windsor Ont $74,911, Kent Amusement Park Ltd Kouchibouguac NB $70,915, Kent Homes Ltd Debert NS $207,120, JH Kesso & Sons Ltd Wallace Ont $70,327, Kew Plate Inc Windsor Ont $210,062, King Equip Mfg Woodstock Ont $488,250, Eric King Fisheries Burnt Islands Nfld $101,300, Stewart N King Ltd Winnipeg Man $158,438, Kingston Lumber & Building Supplies Ltd Church Point NS $52,639, Kitchen Craft of Canada Ltd Winnipeg Man $150,861, Koehring Canada Ltd Brantford Ont $67,739, Komtech Plastics Ottawa Ont $68,792, Kraft Ltd Mont Royal Qué $184,023, Kraus Industries Ltd Winnipeg Man $80,442, Krispy Kernels (Canada) Inc Ste Foy Qué $62,758, L & A Machine Works Fredericton NB $209,435, La Compagnie Commonwealth Plywood Ltée Rapide des Joachins Qué $394,267, La Compagnie des Portes Industrielles Inc St Hubert Qué $237,528, La Compagnie Resentel Ltée Marievielle Qué $69,562, La Corporation Barrie Laval Qué $54,070, La Corporation du Parc Oueskarini Inc Cheneville Qué $67,434, La Ferme St Laurent Ltée Montréal Qué $84,318, La Fonderie Stanton Ltée St Hubert $208,804, La Plus Grande Carte Mondiale Ltée Richibucto NB $53,164, La Scierie Quexport Inc Gracefield Qué $167,770, Laboratoires Omega Ltée Montréal Qué $99,585, Lake Erie Foods Inc Leamington Ont $84,321, Lake Louise Ski Area Lake Louise Alta $317,294, Lake Wood Industries Ltd Colchester County NS $57,210, Lallemand Inc Montréal Qué $75,342, Lamko Tool & Mold Inc London Ont $234,129, Lar Machinerie (1983) Inc Metabetchouan Qué $128,861, Larcan Communications Equipment Inc Mississauga Ont $435,864, A Lassonde & Fils Inc Rougemont Qué $194,162, Lavington Planer Mill Ltd Lavington BC $696,684, Le Groupe Christie St Eustache Qué $76,373, L'Assoc Coopérative des Pêcheurs Lamèque NB $83,148, L'Écho de Louiseville Berthier Qué $172,226, L'Hoir 1984 Inc Lévis Qué $121,747, Lecours Lumber Co Ltd Hearst Ont $269,000, Leech Brook Development Co Ltd Grand Falls Nfld $50,625, Leedye Inc Lachine Qué $205,121, Lefebvre Frères Ltée Pointe aux Trembles Qué $131,171, Leon's Manufacturing Company Ltd Yorkton Sask $78,158, Alphonse Lepage Inc Cté Rivière du Loup Qué $85,669, Les Breuvages Gaspé Inc Gaspé Est Qué $105,637, Les Caoutchoucs Rocfort Ltée Rock Forest Qué $55,463, Les Constructions Beauce-Atlas Inc Ste Marie Qué $62,438, Les Distributions Jomphe Inc Lavernière Qué $85,500, Les Entreprises Jocnel Ltée Matane Qué $51,537, Les Entreprises Julien Inc Matane Qué $66,657, Les Entreprises P Sherman Québec Inc Ville St Laurent Qué $65,713, Les Entreprises Roger Gentner Inc St Léonard Qué $95,528, Les Équipements Tardif Inc St Antonin Qué $76,496, Les Équipements de Ferme RAD (1979) St Hyacinthe Qué $75,035, Les Fibres Murray Ltée Duvernay Qué $79,475, Les Fromages Saputo Ltée Mont Laurier Qué $141,525, Les Industries Dupuis & Arseneault Inc Maskinongé Qué $109,266, Les Industries Georges Deschênes Ltée Degelis Qué $62,500, Les Industries Lightsteel Inc Ville d'Anjou Qué $113,527, Les Laboratoires Chez-Nous (Lac St Jean) Cté Lac St Jean Ouest Qué $54,094, Les Matériaux Cascades Inc Louiseville Qué $53,642, Les Meubles Nilka Inc Iberville Qué $68,646, Les Œufs Bec-O Inc Upton Qué $126,000, Les Outils Fuller (St Jean) Ltée St Jean Qué $194,138, Les Placages de l'Outaouais Inc Gatineau Qué $246,194, Les Placages St Raymond Ltée St Raymond Qué $163,298, Les Produits Alimentaires Allard Ltée Chicoutimi Qué $122,047, Les Produits de Bois Bishop Pointe Claire Qué $139,535, Les Séchoirs à Bois René Bernard Ltée Beauceville Qué $169,241, Les Systèmes Intertape Inc St Laurent Qué $86,507, Les Tourbières Kent Inc St Antonin Qué $77,685, Les Viandes Laroches Inc Asbestos Qué $99,475, Leslie Léger & Sons Ltd Cap Pelé NB $106,373, Lessard Machineries Inc St Wenceslas Qué $193,459, Levage Sepa Canada Ltée Granby Qué $145,475, Life Savers Div Nabisco

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Brands Ltd Amherst NS $138,795, Linear Technology Inc Burlington Ont $362,107, Litens Automotive Inc Downsview Ont $1,070,206, Loewen Manufacturing Co Ltd Altona Man $59,465, Lowneys Inc Amherst NS $138,795, Lumonics Inc Kanata Ont $500,734, Machinerie Idéale St Césaire Qué $65,820, Macline Fittings Ltd Lachine Qué $60,091, MacMillan Bloedel Research Vancouver BC $288,966, Maghemite Inc Mississauga Ont $61,300, Magna Int'l Markham Ont $720,635, James W Mahon & Whelan St John's Nfld $211,000, Malnar Industries Ltd Winnipeg Man $108,719, Mandak Metal Processors Ltd Selkirk Man $106,200, Manisteel Industries Winnipeg Man $116,597, Manitoba Forestry Resources Ltd Pulp The Pas Man $7,239,412, Manupan Ltd Hearst Ont $207,303, Mapei Canada Inc Laval Qué $167,246, Maricko Investments Ltd Watertown Alta $160,131, Marine Lobster Farms Ltd Victoria PEI $112,409, Mark Hot Inc Longueuil Qué $119,089, Marwood Ltd. Debert NS $105,370, Massey-Ferguson Industries Ltd Mississauga Ont $50,111, Matrox Electronics Systems Ltd Mont Royal Qué $601,826, Montréal Qué $747,771, Matthew McAvan Enterprises Ltd Mississauga Ont $92,699, McAllister Instrumentation Ltd Calgary Alta $231,201, McCain Foods Ltd Florenceville NB $1,459,905, McGill University Montréal Qué $166,667, MacKay's Dairy Ltd Moncton NB $53,433, CW McLeod Fisheries Ltd Port Mouton NS $57,795, McRae Ltd Whitney Ont $305,935, MDDC Systems Ltd Pointe Claire Qué $60,662, Memotec Data Inc Montréal Qué $165,472, Mendal Metal Processors Selkirk Man $106,200, Menuiserie Astell Inc Daveluyville Qué $86,128, Mercury Printers Ltd Saskatoon Sask $130,801, Metal Laurentide (1984) Inc Quebec City Qué $102,866, Metatron Investments Inc St Laurent Qué $56,362, Metrolitho Inc Sherbrooke Qué $69,360, Meuble Idéal 1980 Ltée St Charles de Bellechasse Qué $317,575, Meubles Biltrite Ltée Montréal Qué $118,134, Meubles Daveluyville Ltée Daveluyville Qué $141,796, Micom Co Montréal Qué $93,395, Micronav Ltd Sydney NS $603,822, Midland Transport Ltd St John NB $254,491, Mid-City Copying Products Inc Vaudreuil Qué $103,526, Miltor Drilling Equipment Ltd Sudbury Ont $109,133, Minister of Finance of Manitoba Winnipeg Man $928,544, Ministrel Industrial Machines Winnipeg Man $116,597, Miragraph Inc Montréal Qué $205,616, Mirtone Industries Ltd Downsview Ont $443,923, Mitel Corporation Kanata Ont $3,223,597, Mitsubishi Electronics Ind Can Midland Ont $783,271, Modular 5 Mfg Ltd Winnipeg Man $64,924, Molnar Industries Ltd Winnipeg Man $108,718, Monarch Industries Ltd Winnipeg Man $131,094, Mont Sutton Inc Sutton Qué $514,116, Moosehead Breweries Ltd Saint John NB $1,856,760, Morton-Parker Ltd Trenton Ont $60,925, Motel Fleur de Lys Cap Chat Qué $62,723, Motel Fraser Inc Pabos Mills Qué $136,739, Motel Thériault et Frères Inc Brossard Qué $55,722, Moteurs Aston Ziehl Inc St Léonard d'Aston Qué $66,259, Moulage sous Pression de Lyster Ltée Lyster Qué $124,739, Moulées Nadeau Feeds Ltée Clair NB $108,000, Moules RIF Molds Inc Anjou Qué $65,639, MPB Technologies Inc St Anne de Bellevue Qué $56,355, Multitone Electronics Ltd Downsview Ont $61,027, Mylar & Mold Ltd Walkeburg Ont $82,281, N Ovelette Cap Pelé NB $50,000, Nadvic Inc Dorval Qué $62,061, Nadwood Corp Bishopton Qué $139,535, Naiad Products Inc Brantford Ont $65,622, National Leather Products Toronto Ont $120,500, National Sea Products Ltd Havre Aubert Qué $165,000, Nautical Electronic Laboratories Ltd Hacketts Cove NS $54,455, Naylor Communications Ltd Winnipeg Man $65,924, NB Research and Productivity Council Fredericton NB $179,992, NCR Canada Ltd Mississauga Ont $596,400, Neelon Casting Ltd Sudbury Ont $121,967, Nelson Lumber Co Ltd Edmonton Alta $71,870, Netron Inc Downsview Ont $213,563, Newfoundland and Labrador Development Corporation St John's Nfld $100,000, Nexus Engineering Corp Burnaby BC $75,578, Nicolet Plastique Ltée St Jean Baptiste de Nicolet Qué $102,439, Nilus Leclerc Inc L'Isletville Qué $151,079, Noram Electrical Ltd Markham Ont $256,160, Nordfibre Company North Bay Ont $199,442, Normick Perron Inc La Sarre Qué $372,300, Beattyville Qué $199,084, Norpak Ltd Kanata Ont $200,330, North Eastern Drilling Ltd Edmonton Alta $171,266, Northern Breweries Ltd Sault Ste Marie Ont $80,000, Northern Elevator Ltd Scarborough Ont $106,024, Northern Telecom Canada Ltd Winnipeg Man $584,826, Norwest Precision Ltd Weston Ont $544,633, Nutech Inc Disreali Qué $97,618, Océanique Système d'Information Montréal Qué $162,075, Ontario Centre for Advanced Mfg Windsor Ont $128,112, Ontario Drive and Gear Ltd New Hamburg Ont $169,883, Ontario Roll Form Mississauga Ont $90,000, Opto-Electronics Ltd Oakville Ont $130,627, Normand Ouellette Cap Pelé NB $50,000, Orlick Industries Ltd Stoney Creek Ont $439,001, Outils Coupants International Inc Beebe-Plain Qué $1,520,225, Panneaux Nortex Panels Ltée Lachine Qué $77,000, Panny Forest Products Ltd Lloydminster Alta $71,870, Papier Kingsey Falls Inc Kingsey Falls Qué $319,875, Papiers Grande Ville Inc Montréal Qué $91,092, Paragon Business Forms (Western) Ltd Regina Sask $80,312, Paramount Glass & Millwork Ltd Winnipeg Man $71,813, Parc Nautique Lévy Inc Lévis Qué $868,445, Parkland Alfalfa Products Ltd Zennon Park Sask $262,323, Parrsboro Woodworkers Ltd Truro NS $320,613, PCL & Eastern Packaging Ltd St John NB $196,800, PEI Produce Co Ltd Wilmot PEI $98,250, Pêcheries Commerciales Soucy Ltée Sept Iles Qué $131,834, Pêcheries Norpro Ltée Étang du Nord Qué $65,030, Peerless Rug Ltd Wickham Qué $507,611, Pelee Island Winery Inc Kingsville Ont, $134,641, Penberthy Inc St Catharines Ont $88,435, Penn-Hafner Ltée Granby Qué $148,705, Perfetto Manufacturing Ltd Lively Ont $50,761, Petromont Société en Commandite Montréal Qué $25,000,000, Petty Harbour Fisheries Ltd Petty Harbour Nfld $200,000, Pharmagel Capsules Ltd Qué $150,939, Philips Information Systems Ltd Toronto Ont $93,395, Phillips Cables Ltd Vancouver BC $78,397, Photochemical Research Associations Inc London Ont $290,113, Picard Industries Inc St Pierre de la Rivière du Sud Qué $115,875, Richard Piché Inc Cap Sante Cté Portneuf Qué $191,896, Pierres Lévisiennes Inc St David de l'Auberivière Qué $69,750, Pima Regina Sask $118,440, Pinette & Therrien Mills Ltd Williams Lake BC $392,850, PlastiBeton Inc Montréal Qué $89,442, Plastibo Inc St Damien Qué $73,014, Plastic Film Lektro-Seal Ltd Winnipeg Man $92,206, Plastique DCN Inc Warwick Qué $117,175, Plastiver Inc Québec Qué $59,108, Pluswood Mfg Ltd Atikokan Ont $633,700, Polymer International (NS) Ltd Truro NS $359,098, Polymos Inc Terasse Vaudreuil Qué $115,109, Polyrim Ltd Thornhill Ont $1,686,561, Polysar Ltd Sarnia Ont $50,000, Port de Refuge Cap à l'Aigle Inc Cap à l'Aigle Qué $899,447, Positron Inc Montréal Qué $203,315, Post Fax Inc Anjou Qué $227,280, Poudrier Frères Ltée Victoriaville Qué $58,580, Poulies Maska Inc Ste Claire Qué $68,279, Power Motion Mfg Ltd London Ont $377,015, EH Price Ltd Winnipeg Man $84,355, PVU Inc Princeville Qué $53,959, Prairie Fibre Inc Zennon Park Sask $326,064, Prairie Implement Mfg Assoc Regina Sask $118,440, Pratt & Whitney Canada Longueuil Qué $5,095,776, Precision Rebuilding Ltd St John's Nfld $61,937, Presud Communications Inc Montréal Qué $86,046, Prévost Car Inc Ste Claire Qué $1,014,200, Probe Software Sciences Ltd Montréal Qué $51,520, Process Technology Corporation Ottawa Ont $68,793, Process Technology Ltd Oromocto NB $52,000, Produits Chimiques Henkel (Canada) Ltée Ville d'Anjou Qué $146,426, Produits de Plastique Age Inc Montréal Qué $83,124, Produits d'Architecture Qué (1979) Inc Bernières Qué $55,497, Produits Forestiers Benoit Inc Ste Florence Qué $86,159, Produits Forestiers Maniwaki Inc Maniwaki Qué $331,474, Produits Industriels Beaumart Ltée Jonquière Qué $60,070, Produits LB Ltée Montréal Qué $83,124, Produits Ménagers Coronet (1980) Inc St Hyacinthe Qué $97,574, Produits Progressifs de Québec Ltée St Louis de Terrebonne Qué $57,846, Prospec Chemicals Ltd Edmonton Alta $103,538, Proto Manufacturing Ltd Old Castle Ont $104,860, Prov of BC Victoria BC $1,661,583, Pulp and Paper Research Institute of Canada The Pas Man $141,223, Purdel Cooperative Agro-Alimentaire Trois Pistoles Qué $101,242,

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Pylon Electronic Development Co Ltd Nepean Ont $77,811, Quality Containers Truro NS $56,497, Quinns Oilfield Supply Ltd Red Deer Alta $161,795, Radioimmunoassay Inc Scarborough Ont $68,615, Raffinerie de sucre du Québec Mont St Hilaire Qué $1,414,950, Ram Industries Ltd Yorkton Sask $175,123, Réchapage Action Inc St Jean sur Richelieu Qué $92,921, Redifacts Advanced Manufacturing Aids Carp Ont $98,181, Redoe Mold Ltd Windsor Ont $108,982, Reichhold Ltd Mississauga Ont $94,000, Rem Manufacturing Ltd Swift Current Sask $62,325, Research Foods Ltd Downsview Ont $121,597, Résidences Tourismes Gaspésie Inc Gaspé Cté Gaspé Est Qué $100,626, Ressources Aiguebelle Inc Destor Qué $744,000, Rexfor et CIP Inc Grand Remous Qué $103,035, Rhone—Poulenc Pharma Inc Montréal Qué $365,215, RMS Industrial Controls Inc Port Coquitlam BC $144,482, Eric C Robinson Inc Albany PEI $54,621, Rol Manufacturing Company Laval Qué $54,342, Rolmex Inc Qué $242,167, Rosedale Furniture Fenelon Falls Ont $135,135, Ross-Ellis Ltée Montréal Qué $89,528, Rotobec Inc Ste Justine Cté Dorchester Qué $114,484, Royaume Bandag Ltée Chicoutimi Qué $81,000, Rumble Equipment Ltd Rexdale Ont $179,971, Salerno Sacs Transparents Ltée Chateauguay Qué $199,710, Sanden Machine Ltd Cambridge Ont $134,363, Saskatchewan Research Council Saskatoon Sask $900,000, Saskatoon Radiator Sales & Service Ltd Saskatoon Sask $53,924, Saturn Disque Inc St Laurent Qué $70,349, Scana Industries Ltd Prince George BC $91,651, Scierie Mitis Inc Matane Qué $1,740,145, Scieries du Bas St Laurent Inc St Pierre de Lamy Qué $78,750, Sci-Tec Instruments Inc Saskatoon Sask $146,581, Scotian Gold Co-Operative Ltd Coldbrook NS $121,451, Screen Print Display Advertising Winnipeg Man $166,883, Seaboard Digital Systems Inc Summerside PEI $75,268, SED Systems Inc Saskatoon Sask $316,250, Segufix Systems Ltd Woodstock NB $76,066, Selinger Wood Ltd Exeter Ont $74,806, Senstar Corporation Kanata Ont $223,074, Sentrol Systems Ltd Downsview Ont $1,013,344, Sercretariat Plus Enr Boucherville Qué $64,378, Sermatech Canada Inc Dorval Qué $106,795, Serviplast Ltée St Bruno de Montarville Qué $295,448, Sheila Cedar Mills Ltd Sheila NB $83,931, Shelburne Marine Ltd Shelburne NS $95,091, Shermag Inc Ascot Qué $96,107, Sico Inc Montréal Qué $54,850, Siemens Electric Ltd Pointe Claire Qué $52,034, Silcofab Ltd Guelph Ont $242,311, Silicart Inc Montréal Qué $615,655, Silonex Inc Montréal Qué $59,675, Siltronics Ltd Kanata Ont $426,345, Simon Lussier Ltée St Come Qué $58,913, HA Simons International Vancouver BC $52,309, Simon-Day Ltd Winnipeg Man $50,582, Slide Fast Water Park Grand Falls Nfld $50,625, Smyth Sound Equipment Ltd Longueuil Qué $61,673, Snap-on Tools of Canada Ltd Concord Ont $82,331, Snyder et Fils Inc Debtford Qué $58,250, Société de Micro-électronique Industries de Sherbrooke (SMIS) Sherbrooke Qué $207,345, Société Mise Valeur Montagne Noire VM Saint Donat Qué $56,250, Société Nardeux SA (France) Montréal Qué $65,700, Sovebois Inc Charny Qué $209,150, SPG International Ltée Drummondville Qué $97,423, Spécialités de Boulangerie BHR Ltée St Chrysostome Qué $58,360, Sperry Inc Winnipeg Man $214,746, Spiroll Kipp Kelly Ltd Winnipeg Man $132,099, TS Simms & Co Ltd Saint John NB $73,037, Jack Spratt Manufacturing Inc Sherbrooke Qué $50,142, SR Telecom Inc St Laurent Qué $1,329,627, STC Canada Inc Montréal Qué $91,392, St Mary's Cold Storage Maritimes Inc Shelburne NS $128,263, St Mary's Paper Company Sault Ste Marie Ont $923,557, Standard Industries Winnipeg Man $221,140, Standard Machine Ltd Saskatoon Sask $123,807, Stanfield's Ltd Truro NS $85,341, Startco Engineering Ltd Saskatoon Sask $67,960, Station Val d'Irene Inc Ste Irene Cté Matapédia Qué $99,697, Steel and Engine Products Ltd Liverpool NS $84,109, Sterling Circuits Inc Burnaby BC $57,380, Stone Marine Canadienne Ltée Iberville Qué $114,546, Stow Seed Processors Ltd Graysville Man $134,718, Stowe-Woodward Ind Newton Mass USA $158,865, Strescon Ltd Bedford NB $138,083, Maurice St Laurent Ltée St Bruno Qué $70,917, Summerside Waterfront Development Corporation Summerside PEI $129,129, Sunwell Engineering Company Ltd Concord Ont $146,517, Super Slide Ltd St John NB $52,785, Superbelt PEI Ltd Kensington PEI $50,396, Superior Retreaders Ltd Regina Sask $77,225, Superior Scale Co Ltd Winnipeg Man $70,971, Sur-Gard Security Systems Ltd Ville Mont Royal Qué $51,009, Sweco Canada Ltd Toronto Ont $53,619, Symplastics Ltd Concord Ont $133,927, Synerlogic Inc Ottawa Ont $248,628, Système d'Administration Consa Ltée Montréal Qué $67,873, Tackama Forest Products Ltd & Alfor II Forest Products Ltd Partnershsip Prince George BC $861,672, Tannereye Ltd Charlottetown PEI $160,613, Tann-Paper Ltd Woodstock NB $193,400, Tantalum Mining Corporation of Cda Ltd Winnipeg Man $445,473, Tasty Minit Foods (1981) Ltd Winnipeg Man $53,441, TAT Ltée Montréal Qué $34,901, Techmire Ltée Anjou Qué $251,421, Tech-Rep Electronics Ltd Dorval Qué $55,697, Tectrol Inc Downsview Ont $400,147, Teklogix Ltd Mississauga Ont $61,005, Tektrand International Inc Lachute Qué $53,296, Temfor Inc Ville Marie Qué $172,827, Tenneco Canada Inc Varennes Qué $208,721, Tenneco Canada Ltd Long Harbour Nfld $1,208,641, Terra Nova Fishery Co Ltd Clarenville Nfld $257,594, Terra Nova Power & Development Ltd Bishop's Falls Nfld $113,782, Terra Nova Shoes Ltd Harbour Grace Nfld $61,612, The Complax Corporation Cobourg Ont $308,967, The Corp of the Town of Alexandria Alexandria Ont $135,318, The Milner-Rigsby Co Ltd West Lorne Ont $117,202, The Simmons Group of Companies Calgary Alta $114,054, The Sterling Stall Group/Neaman Fur Div Winnipeg Man $72,638, Thibault Pierre 2000 Inc Pierreville Qué $160,812, Thomas Equipment Ltd Centreville NB $356,964, Thomas & Betts Ltd Iberville Qué $120,737, Thomson-Gordon Ltd Burlington Ont $55,996, Thunder Bay Northland Machinery Inc Thunder Bay Ont $75,002, Tie Communications Canada Inc Downsview Ont $1,811,877, Tiger Chemicals Ltd Calgary Alta $172,135, Tilly Manufacturing (1973) Ltd St Jean Qué $131,529, Tisdale Alfalfa Dehy Ltd Tisdale Sask $50,477, TM&T Marble Supply Limited Toronto Ont $63,568, Toronto Kitchen Equipment Ltd Weston Ont $115,673, Tourism Industry Assoc of PEI Charlottetown PEI $53,685, Town of Sackville Sackville NB $61,721, Henry and Earl Townshend Souris PEI $63,643, Tradesco Mold Ltd Rexdale Ont $287,226, Trans Control Systems Inc Montréal Qué $76,694, Trans-Canada Resources Ltd Calgary Alta $219,855, Trebor Canada (1977) Ltée Granby Qué $337,870, Tree Savers International Ltd Grande Prairie Alta $84,937, Trend Rock Bit International Ltd Victoria BC $964,433, Tridon Int'l Div of Tridon Ltd Burlington Ont $604,254, Trillium Telephone Systems Inc Kanata Ont $508,001, Trimag Consultants Ltd Westmount Qué $313,832, Triplex Engineering Co Ltée Pointe Claire Qué $325,509, Triton Tool & Die Mississauga Ont $50,767, Tritton Enterprises Ltd Montréal Nord Qué $87,835, True-Die Ltd St-Thomas Ont $81,598, Turbo Blast (Canada) Inc Cambridge Ont $63,471, Unicel Inc Boucherville Qué $64,656, Uniflavor Ltd Rexdale Ont $90,075, Uniflyte Co Ltd Winnipeg Man $92,074, Unipain Inc Beauport Qué $54,750, Uniroyal Ltd (Uniroyal Chemical Div) Kitchener Ont $62,375, University of Toronto Toronto Ont $212,069, University of Western Ontario London Ont $287,521, Vac-Aero International Inc Oakville Ont $53,852, Paul Vallée Inc Clifton Est Qué $146,080, Vam Premium Connections Ltd Calgary Alta $259,346, Vancouver Island Shakespeare Festival Society Nanaimo BC $103,189, Al Van Houtte Ltée Montréal Qué $64,435, Velan Engineering Ltd Granby Qué $345,938, St Laurent Qué $555,568, Velan Inc Montréal Qué $88,012, Ventura Technologies Corporation Mississauga Ont $207,193, Venture Tool Co (Windsor) Ltd Sandwich South Ont $548,221, Versatile Farm Equipment Company Winnipeg Man $1,275,128, Versatile Vickers Inc Montréal Qué $284,975, Viatec Resource Systems Calgary Alta $111,443, Vicon Inc Cambridge Ont $155,355, Victoria Precision Works Company Ltd Montréal Qué $149,250, Viewstar Inc Scarborough Ont $299,700, Viking Brush Ltd Montréal Qué $67,397, Village of McAdam McAdam NB $1,313,404, Voice & Data Systems (Int'l) Ltd Nepean Ont

REGIONAL INDUSTRIAL EXPANSION—*Continued*

$470,436, Volcano Inc St Hyacinthe Qué $180,381, Volco et A Côté et Frères Joliette Qué $75,000, Volker-Craig Waterloo Ont $87,882, Wabasso Inc Trois-Rivières Qué $333,996, Waferboard Corporation Ltd St Georges Qué $229,470, Walter's Welding and Fabrication Ltd Timmins Ont $59,258, Warner Shelter Corp Vancouver BC $80,775, Waterloo Centre for Process Development Waterloo Ont $191,532, Weber Tool & Mold Midland Ont $209,822, Welfab Industries Canada Ltée Pointe aux Trembles Qué $102,000, Wellington Wood Products (1972) Ltd Mount Forest Ont $178,719, Westank-Willock (Div of Willock Ind Ltd) Regina Sask $59,440, Westcott Fashions Ltd Winnipeg Man $95,000, Westinghouse Canada Inc Hamilton Ont $1,131,091, Westman Plastics Ltd Dauphin Man $60,748, Westmorland Fisheries Ltd Cap Pelé NB $55,014, Westmorland Laboratories Inc Sackville NB $59,572, Westnofa of Canada (1979) Ltd Winnipeg Man $53,968, Wes-T-Rans Ltd Winnipeg Man $83,485, Willock Industries Regina Sask $59,440, Alex Wilson Comstream Ltd Dryden Ont $97,470, Winpak Ltd Winnipeg Man $1,070,000, Woodings-Railcar Ltd Alexandria Ont $61,275, Woodside Fabricators Limited Dartmouth NS $335,196, XXXIX JCI World Congress MTL 1984 Inc Montréal Qué $97,200, Yogourmet Inc Lachute Qué $242,167, Zenon Environment Inc Burlington Ont $53,366, 114015 Canada Inc St Laurent Qué $53,672, 120970 Canada Inc Cowansville Qué $175,250, 124984 Canada Inc East Angus Qué $298,447, 127048 Canada Inc Matane Qué $65,700, 3M Canada Inc Morden Man $614,939, 41185 Man Ltd Winnipeg Man $170,000.

Canadian Industrial Renewal Board $54,237,458—Agropur Coopérative Agro-Alimentaire Plessisville Qué $1,088,775, American Biltrite (Canada) Ltd Magog Qué $128,124, Ani-Mat Inc Magog Qué $111,150, Atelier Artsoie Inc Plessisville Qué $62,000, Ateliers d'Usinage Robitaille Inc Shawinigan Qué $79,378, Avalon Hosiery Ltd Montréal Qué $74,691, Barbeau Inc (Hilaire) St Émile Qué $68,733, Bastien et Frères Inc St Émile Qué $173,922, Belding Corticelli (1982) Inc St Hyacinthe Qué $63,051, Bertrand Degré Inc Magog Qué $118,669, Beton Vibre Ltée Qué $215,500, Bois JLP Inc Drummondville Qué $521,250, Bonneterre Zephyr Inc Montréal Qué $101,618, Boutique Tricot Inc Montréal Qué $140,731, Bulk-Lift Canada Ltd Hawkesbury Ont $55,950, Cami Montréal Qué $61,000, Campi Ressorts Inc Valleyfield Qué $52,920, Canadelle Inc Lac Mégantic Qué $60,184, Caoutchoucs Acton Ltée Acton Vale Qué $64,947, Celanese Canada Ltd Carpets Division Millhaven Ont $696,122, Chantex Inc and Charan Management Inc Montréal Qué $134,516, Chaussures Faber Inc Québec Qué $86,088, Christina Canada Inc Montréal Qué $199,653, CIP Research Ltd Hawkesbury Ont $119,253, Claudel Lingerie Inc Montréal Qué $86,206, Codet Inc Coaticook Qué $71,860, Comdye Inc Montréal Qué $332,483, Compagnie Ballin Inc Montréal Qué $88,522, Compagnie Motoparts Inc Plessisville Qué $67,500, Cookshiretex Inc Cookshire Qué $653,353, Cowall Manufacturing Inc Montréal Qué $266,130, Dales Inc Montréal Qué $348,250, DPM Thibault Inc Shawinigan Qué $52,273, Diesel Fleurimont Inc Magog Qué $80,100, Du Pont of Canada Ltd Montréal Qué $726,000, Duval and Raymond Knitting Inc Princeville Qué $64,770, Dynamic Closures Cornwall Ont $163,050, Emballages Cascades Inc Plessisville Qué $57,796, Entreprises d'Électrique G Lefebvre Inc Magog Qué $51,241, Ficomat Inc Magog Qué $343,049, Fonderie Grand Mère Ltée Shawinigan Qué $117,966, Fontaine Ltée (H) Magog Qué $204,679, Goodyear Canada Inc Valleyfield Qué $129,016, Grace Knitting Mills Ltd Montréal Qué $52,125, Graphique Estrie Inc Magog Qué $170,100, Greb Industries Div of Warrington Inc St Jérôme Qué $563,059, Grenico Inc Limoilou Qué $60,373, Groupe Unimédia Inc Drummondville Qué $3,640,950, HH Brown Shoe Co (Canada) Ltd Richmond Qué $138,020, Harley Inc Montréal Qué $57,293, Imperial Converters Co Ltd Montréal Qué $55,711, Imprimerie Magog-Orford Inc Magog Qué $61,500, Industries GE Gilbert Inc Magog Qué $67,200, Industries Keystone (1970) Ltée Montréal Qué $165,616, Karnuk Marble Industries Inc Cornwall Ont $270,305, Kayser-Roth Canada Ltd Sherbrooke Qué $270,775, Kiddo Children's Wear Ltd Montréal Qué $96,553, Knit Craft Fashion Mills Ltd Montréal Qué $218,978, Kohler Co Kohler Wis USA $299,351, LPC Paper Ltd Ville Ste Catherine Qué $100,000, Lady Sandra of Canada Ltd Montréal Qué $51,203, Lainage Victor de Beauce St Victor Qué $692,663, Lamoureux & Fils Inc Magog Qué $148,903, Laser International Holdings (1983) Ltd Hawkesbury Ont $508,830, Le Groupe MES Société en Commandite Magog Qué $90,000, Les Bateaux Peterborough Inc Plessisville Qué $83,491, Les Bois JM Arbour Inc Shawinigan Qué $97,749, Les Distributions Quimpex Ltée Drummondville Qué $118,241, Les Distributions Thona Inc Magog Qué $105,000, Les Entreprises Arseneault & Frères Inc Shawinigan Qué $50,576, Les Industries d'Electroylyseurs du Québec Shawinigan Qué $94,162, Les Papiers-Peints Berkley Inc Magog Qué $1,211,712, Les tricots Harris Inc Montreal Qué $95,669, Les Usines Quercus Ltée Plessiville Qué $251,437, Liberty Wool Stock Co Ltd Montréal Qué $122,468, Lowney Inc Magog Qué $334,094, Lutfy Ltd/Ltée Qué $108,918, Manufacture Beaulac Inc Garthby Qué $74,869, Manufacture Kute-Knit Inc Montréal Qué $222,346, Manufacturier de Bas Siebruck Ltée Montréal Qué $124,696, Merit Clothing Co Ltd Montréal $213,947, Nalpac Company Montreal Qué $512,918, Niedner Ltd Coaticook Qué $321,789, Norgaz Inc Shawinigan Qué $77,837, Paris Star Knitting Mills Inc Montréal Qué $76,080, Peerless Carpet Corporation Wickham Qué $1,310,146, Pharmacies Universelles Ltée Shawinigan Qué $144,750, Placage Paquet Inc Plessisville Qué $51,252, Pneus Dominic Inc Plessisville Qué $59,582, Quality Elastics Ltd Montréal Qué $91,646, Rayonese Textile Inc St-Jérôme Qué $900,871, Reliable Hosiery Mf Inc Québec Qué $79,501, Reproduction LPN Inc Plessisville Qué $64,372, Rochevert Inc Valleyfield Qué $125,199, Rosita Shoe (Canada) Ltd Montréal Qué $249,675, Royer Inc (LP) Lac Drolet Qué $52,194, S Cohen Inc/SF Clothing Ltd Montréal Qué $106,840, SPG International Ltée Drummondville Qué $136,259, SSB Log Inc Montréal Qué $98,604, Santana Inc Sherbrooke Qué $65,100, Siemens Electric Ltd Drummondville Qué $138,045, Sodisco Inc Plessisville Qué $268,750, Somavrac Inc Shawinigan Qué $50,219, Soprema Étanchette Inc Drummondville Qué $176,214, Spinto Ltd Granby Qué $62,239, Splend'or Industries Ltd Montréal Qué $107,561, Sport Maska Inc St Hyacinthe Qué $262,807, St-Georges International Inc Sorel Qué $1,046,250, Systèmes Hydrauliques Tremblay Inc Shawinigan Qué $58,250, Texel Inc St Elzéar Qué $218,063, Textiles Dionne Inc Ste Foy Qué $854,791, The Canadian Fur Trade Dev Institute Inc Montréal Qué $150,000, Tie/Tel Canada Ltd & Tie/Com Canada Inc Magog Qué $2,958,281, Tolivic Inc Plessisville Qué $99,262, Travenol Canada Inc Magog Qué $193,654, Tricots Parktown Inc (Les) Montréal Qué $98,775, Valleyfield Metal Div Auto Rebuts Inc Valleyield Qué $102,979, Vic Design Inc Plessisville Qué $75,777, Wabasso Inc Trois Rivières Qué $610,128, 108906 Canada Inc (S Hout (1976) Inc) Cap de la Madeleine Qué $167,923, 93845 Canada Ltd Sherbrooke Qué $109,367, 122345 Canada Ltée Princeville Qué $120,000.

Industry and Labour Adjustment Program $29,431,679—A Berger Precision Ltd Bramalea Ont $136,412, Amcan Castings Ltd Hamilton Ont $191,029, Atlas Steels A Div of Rio Algom Ltd Tracy Qué $358,410, Ava Medical Products of Canada Inc Windsor Ont $342,099, Beckers Lay-Tech Inc Kitchener Ont $1,111,699, Brunner Manufacturing & Sales Ltd Niagara Falls Ont $100,000, Canada Flywheels & Products Inc Kitchener Ont $285,750, Canadian Babbitt Bearings Inc Brantford Ont $96,000, Canadian Filter Manufacturing Co Ltd Rexdale Ont $71,354, Canadian Racing Plate Company Ltd Niagara Falls Ont $468,668, Ceramcan Pottery International Inc Montréal Qué $1,500,505, Continental-Arvid Enterprises Inc Windsor Ont $55,410, Court Valve Company Inc Beamsville Ont $118,536, Dafoe and Dafoe Inc Brantford Ont $418,157, Davidson Rubber

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Company Ltd Port Hope Ont $1,024,129, Del Diesel Equipment Ltd Toronto Ont $362,000, Denis Mold Design Ltd Windsor Ont $70,836, Dieffenbacher North America Windsor Ont $237,310, Diffracto Ltd Windsor Ont $849,530, Elan Tool & Die Ltd Chatham Ont $80,000, Elmira Refiners Ltd Elmira Ont $86,099, English Plastics Brantford Ont $60,000, Epton Industries Inc Kitchener Ont $825,051, Équipement Pomerleau Inc Cté Frontenac Qué $55,568, Excel Metalcraft Ltd Aurora Ont $155,490, Firestone Canada Inc Hamilton Ont $3,350,920, First City Capital Ltd Ont $158,965, Fonderie de Thetford 1969 Inc (La) Thetford Mines Qué $98,000, Gael Tech Incorporated Ont $739,317, Galt British Forge Company Brantford Ont $394,726, Great Lakes Extruder Screws of Can Ltd Oldcastle Ont $70,300, Guelph Tool and Die Ltd Guelph Ont $122,666, H&O Centreless Grinding Inc Kitchener Ont $85,323, Hamilton Radiator Services Hamilton Ont $124,356, Hamilton Wire Products Ltd Hamilton Ont $220,875, Haynes-Dana Inc Thorold Ont $511,772, Hingchong Trading Corp Brantford Ont $288,426, Horticultural Technologies Waterloo Ont $125,507, Huron Steel Products (Windsor) Ltd Windsor Ont $340,016, Industries Raymond Inc Qué $258,704, Jacmorr Mfg Ltd Kitchener Ont $52,821, Kadet Engineering Ltd Mississauga Ont $50,026, Kaumagraph Ltd Brantford Ont $56,683, Kendan Manufacturing Ltd Windsor Ont $138,062, Kingsbury Machine Tool (Canada) Ltd Burlington Ont $106,725, Kirby Tool & Moulding Windsor Ont $163,665, Laval Tool and Mould Ltd Windsor Ont $150,075, Linamar Machine Ltd Ariss Ont $713,925, Linread Canada Ltd Guelph Ont $461,680, MacMillan Bloedel Ltd Port Alberni BC $1,073,534, Master Precision Tool & Die Scarborough Ont $194,728, Noma Canada Inc Scarborough Ont $115,772, North American Plastics Co Ltd Ont $126,500, Ohma Systems Inc Windsor Ont $71,976, Pebra Inc Kitchener Ont $289,916, Peerless-Cascade Plastics Ltd Windsor Ont $182,760, Plastics Holdings Ltd Bowmanville Ont $510,000, Prestressed Systems Windsor Inc Windsor Ont $64,329, Protein Foods Canada Ltd Ont $54,066, Redlaw Industries Inc Brantford Ont $89,807, Rockwell International of Canada Ltd Milton Ont $192,015, Romeo Meat Processing Ltd Windsor Ont $598,500, Superior Performance Prod (Can) Inc Newmarket Ont $423,429, Susan Shoe Industries Ltd Oakville Ont $148,526, Techform Products Ltd Penetanguishene Ont $122,232, Tridon Int'l Div of Tridon Ltd Burlington Ont $534,681, Unilite Industries Ltd Ont $90,860, Unitron Industries Ltd Ont $377,640, Vacform Plastics Inc Ont $60,000, Valiant Machine & Tool Inc Windsor Ont $759,982, WC Wood Company Ltd Guelph Ont $535,866, Waterloo Metal Stampings Ltd Kitchener Ont $67,863, Waterville Cellular Products Ltd St Jérôme Qué $757,719, WCI Manufacturing Ltd Mississauga Ont $596,598, Westcan Electrical Manufacturing Inc Brantford Ont $312,772, Windsor Ceramic Tile Canada Ltd Windsor Ont $1,641,960, Woodbridge Foam Corporation Rexdale Ont $86,444, 450500 Ontario Ltd Windsor Ont $185,343, 512583 Ontario Ltd Brantford Ont $67,938, 559300 Ontario Inc Downsview Ont $410,216.

Native Economic Development Program $3,251,978—Appeetogosan Development Incorporated Edmonton Alta $75,329, Central Interior Tribal Council Kamloops BC $63,500, Cochrane Mistik Wook Products Cochrane Ont $187,094, Indian & Metis Senior Citizen's Group Winnipeg Man $81,310, Indian Arts & Crafts Society of BC Vancouver BC $50,000, Lonesome Prairie Sand & Gravel Inc Broadview Sask $367,690, Manitoba Metis Community Investments Inc Winnipeg Man $132,800, Metis and Non-Status Indian Development Corporation of New Brunswick Incorporated Fredericton NB $108,808, Neegan Development Corporation Ltd Edmonton Alta $400,000, Nishnawbe-Aski Development Fund Toronto Ont $181,348, Pimee Well Servicing Ltd St Paul Alta $300,000, Saskatchewan Indian Nation Company Saskatoon Sask $418,612, Saskatchewan Native Economic Development Corp Regina Sask $277,861, Seneca Communications Inc Caughnawaga Qué $85,327, Settlement Sooniyaw Corp Edmonton Alta $71,382, United Native Nations/Metis Dev Corp Vancouver BC $158,997, Yellowhead Tribal Council Spruce Grove Alta $56,331.

Local Employment Related Initiatives Program $3,112,782—Assoc du Parc Nautique Cap Rouge Cap Rouge Qué $540,007, Base de Plein Air Pointe-Racine Mistassini Qué $67,294, Chambre de Commerce de Rouyn-Noranda Rouyn Qué $88,796, Club de Ski Côte des Chats Inc St Pacôme Qué $200,000, Club de Ski Mont-Fortin Inc Jonquière Qué $69,375, Club Nautique de Baie Comeau Baie Comeau Qué $1,100,000, Club Nautique Vauquelin Inc Neuville Qué $250,000, Commission de Développement Économique Port-Daniel Perce Chandler Qué $95,639, Corporation de développement touristique de Bonaventure Bonaventure Qué $54,020, Corporation des Fêtes Populaires de Matane 1534-1984 Inc Matane Qué $66,040, Jeune Chambre de Causapscal Causapscal Qué $115,357, Services maritimes Piekouagami Inc Alma Qué $75,000, Télé Acadie Inc Bathurst NB $74,000, Yacht Club de Québec Québec Qué $70,000.

PEI Comprehensive Development Plan $875,000—Province of Prince Edward Island Charlottetown PEI $875,000.

Western Transportation Industrial Development Program $332,067—Alfa Mills Ltd Minnedosa Man $98,632, Homestead Computer Services Ltd Winnipeg Man $86,991, National Hard Chrome Plating Co Ltd Winnipeg Man $91,179.

New Employment Expansion and Development Program $83,683—Tourbières Tabreco St Nazaire Qué $83,683.

Contribution to the United Maritime Fisherman's Co-op Moncton NB $6,500,000

Contributions to develop and sustain the technological capability of Canadian defence industry for the purpose of defence export sales or civil sales arising from that capability $152,683,106—Aero Machining Ltd Montreal Que $68,076, Air Terre Equipment Inc Granby Que $55,881, Airborne Gear & Machine Ltd St Leonard Que $54,631, Almax Industries (1980) Ltd Lindsay Ont $50,000, Alta Précision Inc St Leonard Que $239,214, Andrew Antenna Co Ltd Ville d'Anjou Que $60,389, Bata Industries Ltd Batawa Ont $196,244, Bell Helicopter Textron (Division of Textron Canada) St Laurent Que $44,290,698, Bendix Avelix Inc St Laurent Que $1,288,643, Boeing of Canada Winnipeg Man $429,493, Bristol Aerospace Ltd Winnipeg Man $1,065,090, C-Tech Ltd Cornwall Ont $51,670, CAE Electronics Ltd Montreal Que $1,269,631, Canada Alloy Castings Ltd Kitchener Ont $75,611, Canadair Ltd Montreal Que $9,337,299, Canadian Astronautics Ltd Ottawa Ont $377,101, Canadian Marconi Company Montreal Que $2,989,048, Chicopee Manufacturing Ltd Kitchener Ont $61,175, Columbus McKinnon Ltd Cobourg Ont $777,898, Cominco Ltd Trail BC $953,400, Computing Devices of Canada Ottawa Ont $988,439, Control Data Canada Ltd Mississauga Ont $402,213, DAF Indal Ltd Mississauga Ont $264,878, Diemaster Tool Inc Mississauga Ont $83,537, Dowty Equipment of Canada Ltd Ajax Ont $3,534,450, Eastern Precision Casting Inc Montreal Que $91,100, Exco Engineering Ltd Markham Ont $228,393, Fag Bearings Ltd Stratford Ont $211,683, Firan Glendale Corp Scarborough Ont $186,666, Fleet Industries Fort Erie Ont $180,890, Garrett Manufacturing Ltd Rexdale Ont $1,486,530, Gasco Manufacturing Ltd Weston Ont $326,040, General Kinetics Engineering Corp Malton Ont $335,883, General Motors of Canada Ltd London Ont $3,479,082, Global Thermoelectric Power Systems Ltd Bassano Alta $507,150, Haley Industries Ltd Haley Ont $149,661, Hammond Manufacturing Co Ltd Guelph Ont $96,253, Helix Circuits Inc Montreal Que $240,852, Hermes Electronics Ltd Dartmouth NS $121,052, Heroux Inc Montreal Que $398,500, Hochelaga Workshops Inc Montreal Que $126,551, International Cutting Tools Inc Montreal Que $243,000, ITT Industries of Canada Ltd

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Whitby Ont $677,935, IVI Inc Courcelette Que $648,145, Joly Engineering Ltd Montreal Que $313,267, Lazer-Tech Ltd Scarborough Ont $75,589, Leigh Instruments Ltd Don Mills Ont $114,156, Carleton Place Ont $816,067, Linamar Machine Ltd Ariss Ont $827,999, Litton Systems Canada Ltd Rexdale Ont $1,717,462, MacDonald Dettwiler and Associates Ltd Richmond BC $4,554,597, MBB Helicopter Canada Ltd Fort Erie Ont $1,670,291, McDonnell Douglas Canada Ltd Toronto Ont $2,284,242, Microtel Pacific Research Ltd Burnaby BC $743,708, Mitec Manufacturing Ltd Pointe Claire Que $62,729, NW Clayton Co Ltd Guelph Ont $59,847, Nordic Steel Products Ltd Mississauga Ont $196,499, O-Two Systems International Inc Mississauga Ont $75,483, PC World Circuits Inc Scarborough Ont $108,372, Pratt & Whitney Aircraft of Canada Ltd Longueuil Que $51,767,898, Queensway Machine Products Ltd Toronto Ont $62,720, Rapid Precision Machining & Gearing Ltd Kitchener Ont $53,292, RCA Inc Ste Anne de Bellevue Que $145,005, Ro-Star Precision Inc Weston Ont $96,000, Rolls-Royce (Canada) Ltd Montreal Que $541,847, Sciex (Division of MDS Health Group) Thornhill Ont $606,928, Scintrex Ltd Concord Ont $73,384, Spar Aerospace Ltd Toronto Ont $2,064,482, Stevested Machinery & Engineering Ltd Richmond BC $620,000, Technimeca Ltee Montreal Que $96,284, The De Havilland Aircraft of Canada Ltd Downsview Ont $607,480, Triplex Engineering Co Ltd Pointe Claire Que $80,675, UDT Industries Inc Montreal Que $386,498, Vac Aero International Inc Oakville Ont $87,350, Velan Inc Montreal Que $372,978, Walbar of Canada Inc Mississauga Ont $1,004,121, Waltex Components Wallaceburg Ont $606,686, Westinghouse Canada Inc Hamilton Ont $188,440, Wilson Machine Co Ltd Montreal Que $113,755, 442711 Ontario Ltd (OA Post Machine Co Ltd) Toronto Ont $224,369.

Capital subsidies for the construction of commercial and fishing vessels, and to provide assistance to the shipbuilding industry, $27,295,879—Allied Shipbuilders Ltd North Vancouver BC $922,966, Bel Aire Shipyard Ltd North Vancouver BC $242,007, Burrard Yarrows Corp North Vancouver BC $3,084,694, Canadian Shipbuilding and Engineering Ltd Collingwood Ont $12,052,431, Davie Shipbuilding Ltd Levis Que $3,485,628, Genstar Shipyards Ltd North Vancouver BC $1,915,631, Georgetown Shipyard Inc Georgetown PEI $365,600, Marine Industries Ltd Sorel Que $328,475, Marystown Shipyard Ltd Marystown Nfld $398,119, McKenzie Barge and Marine Ways Ltd North Vancouver BC $111,445, Northern Arc Shipbuilders Ltd Hay River NWT $351,808, Port Weller Dry Docks Ltd St Catharines Ont $544,777, Rivtow Straits Ltd Richmond BC $617,563, Saint John Shipbuilding and Dry Docks Co Ltd Saint John NB $2,823,766.

Special Recovery Capital Projects Program $44,267,975—Clayoquot Sound Waterworks District Tofino BC $2,124,900, Community Improvement Corporation Fredericton NB $8,823,552, Corporation of the City of Ucluelet Ucluelet BC $1,824,300, Corporation of the Village of Tofino Tofino BC $3,073,800, Pulp and Paper Research Institute of Canada Pointe Claire Qué $6,706,210, The Minister of Finance Province of Nova Scotia Halifax NS $715,213, North Portage Development Corporation Winnipeg Man $21,000,000.

Agricultural and Rural Development Act—Special ARDA $13,487,167—Alexis Creek Band Chilanko Forks BC $109,058, Amaulik Hotel Sanikiluaq NWT $78,846, Battleford's Friendship Centre North Battleford Sask $50,000, Bella Bella Band Council Waglisla BC $104,300, Brandon Inn Brandon Man $208,800, Browns Transport Ltd Fort Smith NWT $88,365, Central Native Fishermen's Co-operative Vancouver BC $62,000, Cliff McLeod & Sons Sawmilling Whitehorse YT $58,035, Davis Rose Fort Simpson NWT $72,000, Dawson Indian Band Dawson City YT $82,210, Deloraine Motor Hotel Man $161,280, Delta Plains Industry Delta Plains Man $144,045, Denendeh Dev Corp NWT Metis Dev Corp Yellowknife NWT $150,041, Denendeh Development Corporation Yellowknife NWT $84,820, Easterville Fish Station Easterville Man $78,041, Fathom Enterprises Ltd Winnipegosis Man $66,085, Forest Grove Groceteria & Trailer Park Wanless Man $108,194, Fort Good Hope Dene Community Council Fort Good Hope NWT $134,748, Gitksan Wet'Suwet'En Tribal Council Hazelton BC $118,759, Govt of the NWT Yellowknife NWT $187,144, Govt of the Yukon Whitehorse YT $88,825, Halfway River Band Wonowon BC $71,909, Hall Beach Eskimo Co-op Assoc Ltd Hall Beach NWT $59,750, Harmak SV 1983 Door Ltd Brandon Man $130,705, Hay River Sports Ltd Yellowknife NWT $61,100, M George Oliver Hubert BC $65,526, Ingenika Band Vanderhoof BC $163,500, J Kango Arctic Bay NWT $54,975, Kekertak Co-op Assoc Gjoa Haven NWT $70,795, Kississing Lake Lodge Sherridon Man $125,658, Kitasoo Band Council Klemtu BC $107,112, Letellier Hotel Letellier Man $68,219, Lionel Gosselin Ste Rose du Lac Man $156,924, Lonesome Prairie Industries Ltd Broadview Sask $113,181, Mayo Indian Band Mayo YT $63,398, Minister of Finance Regina Sask $306,529, NMI Holdings Ltd Regina Sask $54,960, Native Communications Inc Thompson Man $76,000, Nor-Grit Manufacturing Ltd Thompson Man $56,332, North Country Archery Inc Ginew Man $60,000, Northgate Motors Ltd The Pas Man $110,000, Northland Diesel & Industrial Ltd Berens River Man $74,829, Nuu Chah Nulth Tribal Council Port Alberni BC $177,336, Oakville Motor Hotel Oakville Man $165,500, Peguis Development Corporation Peguis Reserve Man $115,000, Pitsuilak Co-op Assoc Ltd Chesterfield Inlet NWT $60,802, Polar Oils Ltd Laloche Sask $75,326, Province of Manitoba Winnipeg Man $277,287, Quyta Holdings Ltd Yellowknife NWT $75,000, Red Earth Band Red Earth Sask $125,325, Rick's Store Camperville Man $126,685, Sandy Lake Band Shell Lake Sask $139,994, Sinco Developments Ltd Montreal Lake Sask $376,345, Swan Lake Indian Band Swan Lake Man $88,279, Takla Lake Indian Band Fort St-James BC $200,304, Temple's Trading Post Libau Man $137,862, The Narrows Fish Co-op Lake Manitoba Man $62,490, Thompson Bus Lines Thompson Man $134,350, Tobacco Plains Band Grasmere BC $72,280, Trim Line Designs of Manitoba Ltd Brandon Man $106,066, Waterhen Indian Band Skownan Man $120,000.

Convention Centres $10,376,180—Metropolitan Toronto Convention Centre Corporation Toronto Ont $4,586,336, Edmonton Northlands Edmonton Alta $5,250,000, Hôtel de Ville de Québec Québec Qué $535,000.

General Development Agreements $174,141,441—Abitibi-Price Inc Grand Falls Nfld $627,018, Atlantic Oceanics Company Ltd Dartmouth NS $57,600, Baker Lake Contracting & Supplies Ltd Baker Lake NWT $60,480, Banner Gelatin Products Canada Ltd Olds Alta $98,967, Berens River Band Berens River Man $182,921, Big Trophy Outfitters Gillam Man $123,466, Boise Cascade Canada Ltd Newcastle NB $299,272, Bowater Mersey Paper Company Limited Liverpool NS $1,384,394, Bowman Poultry Products Cormorant Man $109,279, BW Enterprises Winnipeg Man $56,250, Camperville Development Corporation Camperville Man $76,306, Canbar Foods Lethbridge Alta $83,434, Can-Dive Services Ltd North Vancouver BC $199,594, Canada Mortgage and Housing Corp Winnipeg Man $217,028, Canada Packages Wainwright Alta $498,456, Cascades Inc East Angus Qué $546,930, Jonquière Qué $1,885,492, Kingsey Falls Qué $378,254, Clearwater Lobsters Ltd Bedford NS $125,349, Cole and Sons Producers Ltd Didsbury Alta $81,487, Community Improvement Corp Fredericton NB $6,702,340, Consolidated-Bathurst Ltd Montréal Qué $99,788, New Richmond Qué $723,312, Port Alfred Qué $493,468, Shawinigan Qué $734,805, Corner Brook Pulp & Paper Ltd St John's Nfld $334,195, Crane River Sewing Factory Man $50,100, Dept of Indian Affairs and Northern Dev Toronto Ont $227,580, Dominion Diving Ltd Dartmouth NS $555,984, Domtar Inc Montréal Qué $1,335,620,

REGIONAL INDUSTRIAL EXPANSION—*Continued*

Donohue Company Ltd Clermont Qué $7,103,722, EB Eddy Forest Products Ltd Ottawa Ont $252,622, Elk Island Lodge God's River Man $89,995, Employment and Immigration Canada Winnipeg Man $105,429, Fisher River Forest Products Ltd Koostatak Man $54,305, Fisher River Sewing Factory Ltd Koostatak Man $65,276, Fletcher's Ltd Red Deer Alta $466,647, Focal Marine Ltd Bedford NS $271,021, Gardtal Holdings Ltd Fort Smith NWT $90,000, Government of Northwest Territories Yellowknife NWT $1,020,529, Hills Alfalfa Process Rolling Hills Alta $65,400, Hollow Water Indian Band Man $54,625, Hostess Food Products Taber Alta $102,147, Industries James MacLaren Inc Masson Qué $8,205,804, Thurso Qué $1,544,258, Institute Canadien de Recherche sur le Développement Régional Moncton NB $1,000,000, Irving Pulp & Paper Limited Saint John NB $1,308,307, Jean (John) B MacLeod Inuvik NWT $84,915, Kruger Inc Trois Rivières Qué $1,692,792, La Compagnie Price Ltée Beaupré Qué $1,002,399, Chandler Qué $1,188,495, Kenogami Qué $1,015,926, Lakeside Feeders Brooks Alta $438,460, Lake Winnipegosis Development Corp Winnipegosis Man $61,610, Les Industries ITT du Canada Ltée Port Cartier Qué $401,256, Manigotogan Development Ltd Manigotogan Man $229,702, Marystown Shipyard Marystown Nfld $1,144,440, Michelin Tires (Canada) Halifax NS $6,000,000, Minas Basin Pulp and Power Company Ltd Hantsport NS $232,155, Minister of Finance Province of Nova Scotia Halifax NS $31,547,001, Minister of Finance Province of Saskatchewan Regina Sask $2,694,327, Nanyon Foods Nanyon Alta $56,277, Newell Vegetables Brooks Alta $50,922, Newfoundland Design Associates Ltd St John's Nfld $57,042, Newfoundland Exchequer Account St John's Nfld $20,704,835, Novacorp International Calgary Alta $259,003, Oceanroutes Canada Inc Bedford NS $95,482, Office de Planification et de Développement du Québec Québec Qué $14,310,605, Papeterie Reed Ltée Limoilou Qué $4,546,094, Papiers Perkins Ltée (Les) Qué $150,322, Pequis Development Corporation Pequis Man $108,800, Pequis Supermarket Hodgson Man $108,800, Province of British Columbia Victoria BC $1,661,583, Province of Manitoba Winnipeg Man $11,286,975, Province of Prince Edward Island Charlottetown PEI $1,537,355, Public Works Canada St John's Nfld $688,813, Ramco Canada Ltd Dartmouth NS $83,470, Richardsons Foods Claresholm Alta $172,966, Rolland Inc St Jérôme Qué $69,997, Rothesay Paper Ltd Saint John NB $820,607, Scott Maritimes Ltd New Glasgow NS $1,243,943, Soucy Inc Rivière du Loup Qué $437,263, St Anne Nackawic Pulp & Paper Nackawic NB $844,439, Stringham & Grant Tandy Inc Winnipeg Man $144,636, Sunrise Helicopters Inuvik NWT $62,847, Tembec Inc Témiscaming Qué $333,260, Treasurer of Ontario Toronto Ont $10,848,074, Wabowden Logging Contractors Wabowden Man $60,532, Waterhen Wood Bison Ranches Ltd Skowman Man $86,141, Woodside Fabricators Ltd Beford NS $277,277.

Payment of losses under the Small Businesses Loans Act $28,982,160—Caisse d'Entraide Economique for Tabagie St Georges (Jonquiere) Inc Jonquiere Que $56,411, Caisse d'Etablissement for Assoc Coop des Artisans de la Mer-Haute Cote Nord Chicoutimi Que $68,362, Caisse Populaire for 111291 Canada Inc Longueuil Que $70,823, Auberge St Come Inc St Jean de Matha Que $103,537, Berube et Blouin Inc Amqui Que $83,041, Canapeche Inc Montreal Que $96,178, Les Sieges Victoriaville Ltee Victoriaville Que $93,514, R Lortie Cap de la Madeleine Que $64,649, Racquetball "les Chutes" Inc Shawinigan Que $108,204, Restaurant Bar Vanier Enrg St Georges de Beauce Que $83,623, Canadian Imperial Bank of Commerce for 459140 Ontario Ltd Toronto Ont $53,221, 97684 Canada Ltd Montreal Que $119,710, Atomar Restaurant Ltd Hamilton Ont $95,267, Anthony M & Marsha Belmont Vancouver BC $97,603, Brenly Northern Holdings Ltd Vancouver BC $52,530, Flamecor Steel Products Ltd Ottawa Ont $56,654, Klov Investments Ltd Vancouver BC $99,123, Le Petit Nashville Steak House Enr Halifax NS $70,072, Leoville Industries Ltd Toronto Ont $66,080, Littons Family Meats Ltd Nanaimo BC $58,200, Marsh Transport Calgary Alta $57,549, Mojac Investments Ltd Vancouver BC $67,869, Gilbert & Fils Transport Ltee Montreal Que $70,265, Bank of Montreal for 438693 Ontario Ltd Toronto Ont $57,082, 447028 Ontario Ltd Toronto Ont $101,348, 462075 Ontario Ltd Toronto Ont $84,114, 463837 Ontario Ltd Toronto Ont $73,858, Arte Woodcraft Ltd Calgary Alta $65,603, A Gary Campbell Dawson Creek BC $50,732, Becker's Canoe Outfitters Lodge & Restaurant Ltd Quesnel BC $53,239, Canada Caraibes Navigation Ltee Laval Que $92,461, Chaumiere le Homestead Ltee Quebec Que $54,391, Domaine la Sorbiere (1980) Inc Quebec Que $78,119, Robert & Adeline Donnelly Kelowna BC $94,980, D E Peters Enterprises Ltd Fernie BC $56,039, D Maclean Trucking Houston BC $75,591, Emond Bois de Construction Enr Toronto Ont $57,597, Epicerie A & R Audet Inc Amqui Que $80,475, Group Ten Inc Winnipeg Man $82,757, Ken Donahue Installations Ltd New Westminster BC $91,870, Les Enterprises Venard Inc Ste Adele Que $116,416, Les Meubles Rowe du Canada Ltee Victoriaville Que $68,537, Majical Enterprises Ltd Kelowna BC $69,248, Mitica Services Ltd Halifax NS $71,660, Physi-Sport Inc Kenogami (Jonquiere) Que $81,833, Spences Bridge Hotel (1980) Ltd Vancouver BC $108,900, Vulcanisation H B Inc Dolbeau Que $75,525, Walter Bavis Logging Ltd Prince George BC $60,599, National Bank of Canada for 93126 Canada Ltee Sherbrooke Que $82,705, Antiquites Mi-Guy Inc Victoriaville Que $65,517, Bleu de France le Gardeur Enr Repentigny Que $50,373, Brasserie du Travailleur Inc Saint Jean Que $126,434, Paul et Nicole Pigeon Galien Tracy Que $58,425, A Gagnon Garage Ltee Trois Pistoles Que $71,055, Garage Trans-Canada Enrg Levis Que $100,260, Jardins Bouvillons O C Ltee St Raymond Que $84,082, La Renaisance (St Pascal) Inc Montreal Que $89,570, Labo-Cel Inc Ste Julie Que $61,585, Les Cafeterias M T Inc Quebec Que $125,959, Les Entrp Lennenberg St Bruno de Montarville Que $70,921, Maison Bavaroise S T Inc Longueuil Que $88,518, Materiaux Giffard Inc Beauport Que $113,752, Meubles Guito Inc La Pocatiere Que $52,184, Moraitakis Konstantions St Polycarpe Que $61,551, Motel des Journalistes Enrg Mont Laurier Que $86,309, Moulin Rouge de la Seigneurie Inc Longueuil Que $83,146, Noel Serge & Reginald Dolbeau Que $68,718, Ocean Delight Seafood (1983) Inc Shediac NB $77,184, Otis & Maltais Inc Jonquiere Que $69,881, Parc Neuville Inc Ste Foy Que $103,633, Raynald Pelletier Trois Pistoles Que $62,097, Reel Roller Rinks Ltd Dieppe NB $87,461, Roger Tremblay Chicoutimi Que $68,834, Salaison Verdun Inc Verdun Que $80,292, Salon des Viandes G T Inc Mont Laurier Que $60,763, Gilles Laroche Specialites Inc Ville de la Baie Que $63,715, Terrassements Champlain Inc Montreal Que $56,410, Tweety Leasing Inc Montreal Que $76,151, Unitech Informatique Inc Quebec Que $91,543, Val Lee Market Ltd Cap Pele NB $76,042, Bank of Nova Scotia for 95033 Canada Ltd Toronto Ont $76,399, Aloha Polynesian Foods Inc Toronto Ont $96,075, Gregory's Opaa Ltd Toronto Ont $84,113, Lake Abbey Hotel Inc Toronto Ont $81,820, Moto Centre (1980) Ltd Gander Nfld $60,826, Norman Prince Holdings Ltd Edmonton Alta $54,582, Tete a Tete Restaurant Ltd Toronto Ont $70,324, Thunderbird Cafe Inc Toronto Ont $60,758, Royal Bank of Canada for 101302 Canada Inc Montreal Que $54,892, 112475 Canada Inc Montreal Que $77,863, 121177 Canada Inc Montreal Que $65,308, 124624 Canada Inc Montreal Que $51,592, 228564 Alta Ltd Calgary Alta $73,148, 266093 Alta Ltd c/o Whitehorn Martinizing Montreal Que $87,856, 393129 Ontario Ltd Montreal Que $63,817, 418770 Ontario Ltd Ottawa Ont $81,005, 506700 Ontario Ltd Montreal Que $114,642, Alimentation Alibec Inc Montreal Que $97,146, Alimentation Philibert Inc Montreal Que $103,997, All Rental Centre Ltd Montreal Que $63,090, Atlantic Lipp Storage Systems Ltd Montreal Que $94,453, Auberge Charlemagne Ltd Vancouver BC $126,596, Blazer Holdings Ltd Montreal Que $95,779, Boulangerie Biarotte Enr Montreal Que $68,959, Boulangerie du Pere Antoine Ltee Montreal Que $65,617, Boutiques le Point Ltee Montreal Que $74,818, Canada Diamond Trading

REGIONAL INDUSTRIAL EXPANSION—*Concluded*

Co Ltd Montreal Que $88,887, B & B Enrg Contracteur a/s M Bellavance Montreal Que $59,397, Danick Automobiles Enrg Montreal Que $88,741, Datec Holdings Ltd Montreal Que $70,097, Joe Lumanno Debossage & Peinture Inc Montreal Que $60,013, Desidradec Inc Montreal Que $73,606, George Farmer Inc Montreal Que $71,050, Gilles Villeneuve Gestion Inc Montreal Que $114,817, Gold Star Meat Ltd Montreal Que $103,349, Golfplex 4 Inc Montreal Que $65,297, Guy Nordquist Montreal Que $70,997, Hanover Holdings Ltd Montreal Que $60,761, Hermack-Lindahl Enterprises Inc Montreal Que $57,128, Irvs Deli Inc Montreal Que $80,212, Jade Garden Holdings Ltd Montreal Que $81,735, Kube Holdings Ltd Saskatoon Sask $85,062, Le Jardin C E Inc Montreal Que $53,519, Les Creations Delta Ltee Montreal Que $136,201, Les Entreprises Shelso Ltee Montreal Que $70,000, Les Industries Forex Inc Montreal Que $89,912, Les Placements Anclerc Inc Montreal Que $57,721, Les Produits Lionic Ltee Montreal Que $83,368, Mister D & D Food Services Ltd Victoria BC $57,246, Mr Chips 1979 Montreal Que $53,109, Nazzcon Data Systems Inc Montreal Que $66,498, Rechapage 2000 Inc Montreal Que $50,429, Relais du Canton Inc Montreal Que $78,585, SKAE Management Consultants Ltd Montreal Que $116,759, SMB Manufacturing Ltd Montreal Que $110,515, Terrain de Golf le Ricochet Inc Montreal Que $59,465, Tobin Lake Air Services Ltd Montreal Que $51,541, Toronto Dominion Bank for 466273 Ont Ltd Toronto Ont $65,219, 95407 Canada Inc Toronto Ont $61,202, B2 Enterprises Ltd Edmonton Alta $79,748, Big Daddy's Tonite Cabaret Ltd Vancouver BC $71,978, Brighouse Shoe Repair Ltd Vancouver BC $77,014, Carmor Marketing Inc Toronto Ont $58,016, Cimtac Enterprises Ltd Toronto Ont $61,607, First Framers Ltd Vancouver BC $52,659, Future Encounters Inc Toronto Ont $72,172, James Macdonald Halifax NS $56,834, Murs & Mondes Inc Montreal Que $584,563, Robbie's Place For Ribs Inc Toronto Ont $86,111, S I R Printing Ltd Vancouver BC $59,355, Timshell Enterprises Co Ltd Edmonton Alta $57,769, Traitement Anodique BSC Inc Montreal Que $67,368.

Payment of EDP Insurance Losses $5,939,642—Bank of Montreal for Briethaupt Leather Ltd Hastings Ont $500,009, Nudent Industries Ltd Vancouver BC $90,000, Waxattract Inc. Niagara Falls Ont $54,540, Bank of Nova Scotia for J Hardt Mfg (1973) Ltd Lachine Qué $306,000, Huromic Metal Industries Ltd Goderich Ont $162,360, Banque Nationale du Canada for Acier Sorel Inc Sorel Qué $603,991, Placage St-Laurent Ltée and Placage Métropolitain Inc Ville d'Angjou Qué $439,223, Sodispro Technologie Ltée St Hyacinthe Qué $750,000, Canadian Imperial Bank of Commerce for DuBarry Furniture Ltd Toronto Ont $142,745, Crédit Industriel Desjardins for Acier Sorel Inc Sorel Qué $176,027, Royal Bank of Canada for Benner Industries Ltd Charlottetown PEI $180,000, Homeware Industries Ltd Downsview Ont $749,637, McKillop's Candy Co Ltd Port Coquitlam BC $124,875, National Leather Products Ltd Toronto Ont $120,500, Procam Steel Products Ltd Pembrooke Ont $301,436, Star Forms Co Ltd Richmond BC $131,674, Zinetta Pasta Ltd Kamloops BC $170,000, Roynat Inc for Winiker Industrial Incorporated Trenton Ont $153,900, Toronto Dominion Bank for Digitrak Electronics Ltd Windsor Ont $58,500, Envirowest Energy Systems Ltd Spruce Grove Alta $151,200, Gordon's of Feversham Ltd Feversham Ont $76,140, HTP Control Mfg Ltd Winnipeg Man $180,000, Master Dry Cleaning Co Ltd Edmonton Alta $167,997, Niagara Rug Co Ltd Niagara Falls Ont $90,000.

Payment of Insurance Loss to the Canadian Imperial Bank of Commerce for Maislin Industries Ltd Lasalle Qué $24,256,300

Foreign Investment Review Agency $15,000

Contribution to the Conference Board of Canada $15,000

SCIENCE AND TECHNOLOGY $411,037,323

Ministry of State $1,895,000

Contribution to cover the cost of participation by Canada in the program of the European Space Agency Paris France $1,895,000

National Research Council of Canada $108,614,813

SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM $108,537,160

International affiliations $432,733

Grants to municipalities in accordance with the Municipal Grants Act $1,628,000—District of Saanich Victoria BC $85,000, City of Boucherville Boucherville Que $100,000, City of Gloucester Gloucester Ont $897,152, City of Halifax Halifax NS $162,889, City of Saskatoon Saskatoon Sask $183,376, City of Winnipeg Winnipeg Man $100,000, Township of Ramsay Ramsay Ont $51,023.

International Energy Agency Implementing Agreements $155,805—IEA Heat Pump Centre Karlsruhe Germany $93,929.

Institut de recherche d'Hydro Québec—Magnetic Confinement Fusion Research and Development Program $4,428,807—Hydro Quebec Varennes Que $4,428,807.

Contribution for research on materials for fusion $1,486,000—Ontario Hydro Corporation Toronto Ont $1,486,000.

Institute of Man and Resources for the operation of the Atlantic Wind Test Site $200,000—The Institute of Man and Resources Charlottetown PEI $200,000.

Manitoba High Voltage Direct Current (HVDC) Research Centre—High voltage direct current transmission on Nelson River $334,000—Manitoba HVDC Research Centre Winnipeg Man $334,000.

Support scientific and engineering conferences $46,927

Assistance toward applied research and improvements in technology to Canadian industry—Industrial Research Assistance Program $40,634,693—A-Cubed Inc Mississauga Ont $255,700, Agri Seed Chatham Ont $57,422, Agropur Granby Que $50,000, Alberta Wheat Pool Calgary Alta $164,031, Allied Chemicals Mississauga Ont $59,995, Almax Industries Lindsay Ont $137,661, AMCA International Ltd Kanata Ont $105,379, B M High Tech Inc Collingwood Ont $197,300, Barringer Research Rexdale Ont $123,501, Bell Northern Research Ottawa Ont $247,710, Bio-Research Senneville Que $228,034, Bright T G & Co Ltd Niagara Falls Ont $76,258, Building Products of Canada Lachine Que $358,600, C I L Inc Montreal Que $123,819, Cadre Info Transfer System Rexdale Ont $251,309, CAE Electronics Ltd St Laurent Que $124,922, CAE Machinery Ltd Vancouver BC $50,980, Cambrian Engineering Mississauga Ont $222,638, Canadian Canners Ltd Burlington Ont $233,772, Canadian Forest Products Vancouver BC $107,696, Canadian Fracmaster Inc Calgary Alta $128,623, Canadian Fram Chatham Ont $166,334, Canadian Steel Wheel Montreal Que $90,300, Carelift Breslau Ont $63,994, Carte Electric Ltd Winnipeg Man $107,894, Champion Road Machinery Goderich Ont $267,960, Château des Charmes Niagara on the Lake Ont $158,708, CIBA Geigy Seeds Hyde Park Ont $201,453, Colour Your World Toronto Ont $161,000, Com Dev Ltd Cambridge Ont $397,507, Cominco Trail BC $72,326, Computrol Systems Vancouver BC $112,811, Coreco Inc Longueuil Que $202,500, Cuddy Farms Ltd Strathroy Ont $54,048, Data Images Inc Ottawa Ont $126,642, Develcon Electronics Ltd Saskatoon Sask $188,592, Dextran Products Ltd Scarborough Ont $107,550, Diagnostic Chemicals Ltd Charlottetown PEI $51,183, Diffracto Ltd Windsor Ont $94,953, Dighem

SCIENCE AND TECHNOLOGY—*Continued*

Ltd Toronto Ont $125,638, Domtar Inc Senneville Que $120,022, Dunlop Construction Product Mississauga Ont $232,200, Electromec Div Maritime Quebec Que $73,735, Erectoweld Company Ltd Oakville Ont $69,818, Exeltor Inc Bedford Que $54,844, Export Packers Co Ltd Bramalea Ont $180,168, G S W Inc Mississauga Ont $105,807, Gemtex Co Ltd Rexdale Ont $109,178, Gen-Tec Seeds Ltd Woodslee Ont $114,300, General Foods Ltd Toronto Ont $287,555, Geona Enterprises Calgary Alta $246,076, Glenayre Electronics Ltd Vancouver BC $88,740, Glenn Seeds Ltd Blenheim Ont $68,000, Global Thermoelectric Bassano Alta $96,700, Griffith Labs Scarborough Ont $408,874, Groupe Christie Ltée St-Eustache Que $77,892, Guertin Bros Coatings Winnipeg Man $116,341, H J Heinz Co of Canada Toronto Ont $134,863, Hillebrand Estates Winery Niagara on the Lake Ont $54,494, Hi Tech Canada Ltd Nepean Ont $477,337, Holiday Juice Ltd Windsor Ont $51,841, Home Technics Ltd Peterborough Ont $170,582, HSC Research Development Toronto Ont $444,369, Huntsman Russtek Polymer Mansonville Que $63,338, Huron Chemicals Ltd Kingston Ont $172,100, Hybrid Turkeys (1981) Kitchener Ont $143,000, Imperial Flavours Inc Mississauga Ont $166,760, Ind Provinciales Ltée St-Damien (Bellechasse) Que $93,977, Int'l Submarine Eng Sidney BC $315,800, Iotech Inc Ottawa Ont $211,290, Irco Industries Ltd Brantford Ont $81,250, J D Irving Ltd Saint John NB $282,270, Kelowna Nurseries Kelowna BC $153,954, King Grain Ltd Chatham Ont $140,000, Koehring Canada Int'l Brantford Ont $248,109, Lab-Volt Quebec Inc Ste Foy Que $299,461, Lakeside Electronics Ltd Whitby Ont $82,493, Lassonde et Fils Rougemont Que $85,104, Leigh Instruments Ltd Ottawa Ont $76,044, Litton Systems Canada Rexdale Ont $247,122, MacDonald Dettwiler Richmond BC $371,121, MacMillan Bloedel Vancouver BC $187,526, Majestic Laser Systems Edmonton Alta $593,496, Maple Leaf Mills Chatham Ont $55,439, Mark Hot Inc Longueuil Que $271,074, Matthew McAvan Mississauga Ont $74,941, Metrex Instruments Ltd Brampton Ont $99,144, Micronav Sydney NS $178,900, Microtel Pacific Research Burnaby BC $56,541, Mobile Data International Richmond BC $205,800, Moli Energy Ltd Burnaby BC $428,302, Moniteq Ltd Concord Ont $73,792, NCR Canada Ltd Waterloo Ont $77,900, Nelson's Dairy Ltd Weston Ont $147,743, Nordco Ltd St John's Nfld $50,800, Opto Electronics Oakville Ont $205,435, Otto Pick & Sons Richmond Hill Ont $150,822, PPRIC Pointe Claire Que $365,724, Pratt & Whitney Longueuil Que $55,717, PTL Research Ltd Oromocto NB $72,736, QA Laboratories Toronto Ont $85,000, QRL Analysis Nepean Ont $69,588, Research Foods Ltd Downsview Ont $59,369, Rieder Distillery Ltd Grimsby Ont $97,734, Safer Agro-Chem Victoria BC $159,700, Santé Naturelle Ltée Laprairie Que $102,698, Saskatchewan Dehy Assoc Tisdale Sask $63,395, Saskatchewan Wheat Pool Saskatoon Sask $160,033, Scannar Engineering Ltd Cornwall Ont $112,100, Scintrex Ltd Concord Ont $208,700, Scotsburn Coop Service Scotsburn NS $124,101, Selco Photorecepteurs Montreal Que $58,483, Semico Inc Ste Rosalie (St Hyacinthe) Que $228,160, Senstar Corporation Kanata Ont $61,900, Shamrock Springs Trout Erin Ont $108,020, Sherritt Gordon Mines Toronto Ont $217,678, Siltronics Ltd Kanata Ont $176,968, Stelco Inc Hamilton Ont $178,081, Syslog Inc Montreal Que $95,552, TC Ophthalmics Products Toronto Ont $115,382, Temfibre Inc Témiscaming Que $102,887, Thompson W G & Sons Blenheim Ont $233,376, Trans Canada Resources Calgary Alta $94,735, Trench Electronic Scarborough Ont $194,670, Tridon Ltd Oakville Ont $120,146, Trojan Env Products London Ont $85,442, Uniroyal Ltd Don Mills Ont $350,189, United Tire & Rubber Company Rexdale Ont $164,192, Universal Flavours Rexdale Ont $122,957, Valera Electronics Inc Ottawa Ont $96,943, Vertigo Computer Images Vancouver BC $228,192, Vickers Instruments Nepean Ont $68,679, Warner-Lambert Canada Scarborough Ont $116,263, Western Packaging Richmond BC $129,436, Worthington Canada Inc Brantford Ont $77,600, Xerox Research Centre Mississauga Ont $77,800, Zenon Environmental Inc Burlington Ont $94,973.

Contributions to provincial research organizations and research institutes to provide technical information and field services $8,205,356—Alberta Research Council Edmonton Alta $678,125, Assoc of Consulting Engineers Ottawa Ont $864,484, BC Research Vancouver BC $826,875, Canadian Food Products Development Centre Portage La Prairie Man $55,125, Canadian Industrial Innovation Centre Waterloo Ont $110,125, Canadian Institute of Metalworking Hamilton Ont $118,125, C-Core St John's Nfld $69,561, Centre de recherche industrielle du Québec Ste Foy Qué $541,500, Centre d'innovation industrielle Montréal Qué $126,000, Forintek Canada Corporation Ottawa Ont $94,500, Manitoba Research Council Winnipeg Man $773,246, Newfoundland and Laborador Development Corporation St John's Nfld $147,000, NORDCO Ltd St John's Nfld $69,562, Nova Scotia Research Foundation Corporation Halifax NS $790,650, Ontario Centre for Advanced Manufacturing Peterborough Ont $147,000, Ontario Centre for Automotive Parts St Catharines Ont $83,329, Ontario Centre for Farm Machinery and Food Processing Technology Chatham Ont $73,500, Ontario Research Foundation Mississauga Ont $551,250, PERA Melton Mobray Leicestershire Britain $50,000, Protextile St Hyacinthe Que $61,250, Research and Productivity Council Moncton NB $514,500, Saskatchewan Research Council Saskatoon Sask $588,000, University of New Brunswick Fredericton NB $94,500, Welding Institute of Canada Oakville Ont $301,873.

Program for Industry-Laboratory Projects $15,802,525—Abco Plastics Division Mahone Bay NS $206,824, Allelix Inc Mississauga Ont $951,670, Almax Industries Ltd Lindsay Ont $140,000, Aqua Health Ltd Willowdale Ont $171,763, Atlantis Sea Farms Ltd Clifton Royal NB $113,742, Barrodale Computing Services Ltd Victoria BC $57,131, Bell Northern Research Ottawa Ont $1,190,772, Bio-Endo Inc Montreal Que $346,095, Bio-Research Laboratories Ltd Senneville Que $159,763, BOMEM Inc Quebec Que $237,451, Canadian Farm Ltd Chatham Ont $81,749, Cangene Corporation Mississauga Ont $78,644, Clay Nurseries Inc Langley BC $90,464, Computer Integrated Manufacturing Ancaster Ont $212,716, Connaught Research Institute Willowdale Ont $100,799, Dalsa Inc Toronto Ont $227,317, De Havilland Aircraft of Canada Ltd Downsview Ont $219,981, Denison Mines Ltd Elliot Lake Ont $658,961, Diffracto Ltd Windsor Ont $282,439, Dilworth Secord Meagher & Associates Ltd Toronto Ont $75,886, Dipix Systems Ltd Ottawa Ont $262,905, Futurtex Communications Inc Montreal Que $75,656, George Weston Ltd Toronto Ont $301,522, Global Thermoelectric Bassano Alta $92,180, Guildcraft (1978) Ltd Markham Ont $105,497, H & J Diagnostics Ltd Richmond BC $54,738, Hypernetics Ltd Arnprior Ont $156,975, ICAM Technologies Pointe Claire Que $188,623, Interact Computing Services Ltd Sidney BC $163,470, International Harvestor Canada Ltd Chatham Ont $152,771, International Tools (1973) Ltd Windsor Ont $59,995, Internav Ltd Sydney NS $100,334, Julac Inc Dolbeau Que $76,298, Labatt Brewing Co Ltd London Ont $262,670, Lallemand Inc Montreal Que $50,645, Langford Research Laboratories Ltd Guelph Ont $222,040, Linear Technology Inc Burlington Ont $221,430, MacDonald Dettwiler & Associates Ltd Richmond BC $300,171, MacMillan Bloedel Ltd Sturgeon Falls Ont $66,146, Marine Lobster Farms Thornhill PEI $431,126, Memtek Inc Nepean Ont $244,593, MEP Company Markham Ont $78,801, Norpak Corporation Kanata Ont $191,150, Opto-Electronics Ltd Oakville Ont $70,065, Orcatech Inc Ottawa Ont $179,553, OSMOCO (Laboratoire) Inc Pointe Claire Que $83,807, Pacific Trident Mariculture Ltd Victoria BC $106,970, Parrsboro Metal Fabricators Parrsboro NS $89,094, Partagec Inc Beauport Que $424,935, Perceptron Computing Inc Downsview Ont $188,046, Polysar Ltd Sarnia Ont $136,911, Press Porcepic Ltd Victoria BC $82,115, Prince Rupert Fishermen's Co-operative Assoc Prince Rupert BC $66,020, Proto Manufacturing Ltd Oldcastle Ont

SCIENCE AND TECHNOLOGY—*Continued*

$219,562, Pyrotenax of Canada Ltd Trenton Ont $101,041, Quadra Logic Technologies Inc Vancouver BC $167,165, Rhizotec Inc (Les Laboratoires) St Jean Chrysostome Que $86,444, Robin Hood Multifoods Inc Rexdale Ont $54,503, Rosell (Institut) Inc Montreal Que $82,654, Safer Agro-Chem Ltd Victoria BC $220,114, Sci-Tec Instruments Inc Saskatoon Sask $86,802, Sciex (A Division of MDS Health Group Ltd) Thornhill Ont $431,126, Seakem Oceanography Ltd Sidney BC $77,695, Serres A M Dion Ltée Boisbriand Que $66,379, Servo-Robot Inc Beloeil Que $112,158, Spar Aerospace Ltd Toronto Ont $244,560, Uniroyal Ltd Guelph Ont $69,816, Urtec Ltd Markham Ont $67,778, Zenon Environmental Inc Burlington Ont $249,651.

Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine Program $6,253,243—Hydro-Québec Varennes Que $6,253,243.

Canadian Rehabilitation Council for the Disabled $209,000—Canadian Rehabilitation Council for the Disabled Toronto Ont $209,000.

Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation $2,165,621—Canada-France-Hawaii Telescope Corporation Hawaii USA $2,165,621.

Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF Project $25,520,628—Universities of: Alberta Edmonton Alta, British Columbia Vancouver BC, Simon Fraser Vancouver BC, Victoria Victoria BC $25,520,628.

Support of scientific and engineering conferences $39,979

New York Energy Research and Development Authority $103,669—New York State Energy Research and Development Authority New York NY USA $103,669.

Biotechnology Research Institute $792,191—DOMTAR Inc Senneville Que $99,000, Institut de recherches cliniques de Montréal Montréal Qué $520,724, Pulp and Paper Research Institute of Canada Pointe Claire Que $172,467.

Centre européen pour la recherche nucléaire $97,983—Centre européen pour la recherche nucléaire Geneva Switzerland $97,983.

SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM $77,653

Canadian Film Institute $77,653—Canadian Film Institute Ottawa Ont $77,653.

Natural Sciences and Engineering Research Council $300,527,510

Grants and scholarships to promote and support the development and maintenance of research and the provision of highly qualified manpower in the natural sciences and engineering $300,527,510—A C F A S Montréal Qué $55,000, R G Ackman Halifax NS $82,260, E L Adler Montréal Qué $59,006, A K Adlington London Ont $964,435, J P A Adoul Sherbrooke Qué $88,109, P C Aitcin Sherbrooke Qué $145,626, M G Akben Montréal Qué $73,913, A M Al Taweel Halifax NS $83,913, W P Alford London Ont $100,000, H Alper Ottawa Ont $110,156, J Amiot Québec Qué $98,860, M Amram Montréal Qué $89,592, Anctil Montréal Qué $61,000, A Anderson Waterloo Ont $65,963, R C Anderson Guelph Ont $52,771, C D Anger Calgary Alta $204,950, R H Angers Québec Qué $154,908, J W ApSimon Ottawa Ont $94,568, J C Armitage Ottawa Ont $133,000, D A Armstrong Calgary Alta $54,725, J B Armstrong Ottawa Ont $51,164, R L Armstrong Toronto Ont $67,348, R L Armstrong Vancouver BC $73,500, J T Arnason Ottawa Ont $101,774, D R Arnold Halifax NS $62,704, A S Arrott Burnaby BC $79,023, H H Arsenault Québec Qué $80,102, J G Arthur Toronto Ont $51,881, H W Arthurs Downsview Ont $576,943, D L Atherton Kingston Ont $148,131, H L Atwood Toronto Ont $61,215, W A Aue Halifax NS $55,094, G L Austin Montréal Qué $153,676, M M Avedesian Montréal Qué $65,240, W A Ayer Edmonton Alta $133,652, R E Azuma Toronto Ont $97,650, L Babiuk Saskatoon Sask $135,265, R F W Bader Hamilton Ont $64,554, M C Baird Kingston Ont $51,586, N E Balch Halifax NS $111,400, R Baldur Montréal Qué $50,000, K G Balmain Toronto Ont $155,807, G M Bancroft London Ont $93,215, J W Bandler Hamilton Ont $101,138, E W Banister Burnaby BC $101,126, L I Barber Regina Sask $190,063, R C Barber Winnipeg Man $60,000, G A Barbery Québec Qué $50,200, M Baril Québec Qué $84,252, J F Barker Waterloo Ont $72,575, R G Barradas Ottawa Ont $71,285, M N Bassim Winnipeg Man $98,716, P Basu Halifax NS $150,202, P F Bataille Montréal Qué $152,159, G S Bates Vancouver BC $50,825, H S Bayley Guelph Ont $70,553, A Bazergui Montréal Qué $171,158, F W Beales Toronto Ont $133,051, E G Beauchamp Guelph Ont $63,490, A Beaulnes Laval-des-Rapides Qué $111,826, C Beaumont Halifax NS $117,281, W Beckel Ottawa Ont $582,866, H A Becker Kingston Ont $87,440, G A Beer Victoria BC $165,000, P A Belanger Québec Qué $153,850, J M Bell Saskatoon Sask $51,198, B Belleau Montréal Qué $164,873, B Benard Sherbrooke Qué $196,983, J M Bergeron Sherbrooke Qué $60,800, M A Bergougnou London Ont $95,083, J C Bergstrom Saskatoon Sask $50,000, A J Berlinsky Vancouver BC $655,294, P Bernard Ottawa Ont $50,420, H Bertrand Regina Sask $115,780, R W Besant Saskatoon Sask $96,298, K J Betteridge Montréal Qué $128,000, W J Bettger Guelph Ont $134,750, T J Beveridge Guelph Ont $55,975, J D Bewley Calgary Alta $168,280, V K Bhargava Montréal Qué $131,199, R Billinton Saskatoon Sask $66,224, T Birchall Hamilton Ont $93,571, P P Biringer Toronto Ont $53,201, P C Birkemoe Toronto Ont $85,599, L P Blanchard Québec Qué $53,942, E Block Ste Anne de Bellevue Qué $54,695, M Bloom Vancouver BC $94,650, G V Bochmann Montréal Qué $312,898, J Boisvert Montréal Qué $60,000, C T Bolton Toronto Ont $64,615, J R Bolton London Ont $160,769, R R Bonert Toronto Ont $53,000, P M Boorman Calgary Alta $65,740, A R Boothroyd Ottawa Ont $57,600, J H Borden Burnaby BC $308,348, E F Borra Québec Qué $75,354, T K Bose Trois-Rivières Qué $67,943, B Bosnich Toronto Ont $90,206, M R Bouthillette Montréal Qué $359,400, R Boyd Halifax NS $64,103, J C D Brand London Ont $68,783, A S Bregman Montréal Qué $132,447, J H Brewer Vancouver BC $265,000, J K Brimacombe Vancouver BC $439,262, C E Brion Vancouver BC $245,627, G J Brisson Québec Qué $191,599, H W Brock Vancouver BC $75,078, D E Brodie Waterloo Ont $114,822, A G Brook Toronto Ont $67,344, C Brooks Montréal Qué $91,738, D L Brown Ottawa Ont $113,134, J D Brown London Ont $150,337, L M Brown London Ont $52,260, R S Brown Edmonton Alta $104,011, E M Brussell Montréal Qué $136,711, L T Bruton Victoria BC $54,537, M P Bryden Waterloo Ont $50,126, D A Bryman Victoria BC $358,000, T A Brzustowski Waterloo Ont $62,439, J G Buchanan-Smith Guelp Ont $52,825, R B Buckland Ste Anne de Bellevue Qué $50,756, J T Buckley Victoria BC $59,955, H A Buckmaster Calgary Alta $140,229, R J A Buhr Ottawa Ont $86,947, R T Bui Chicoutimi Qué $72,504, E Buncel Kingston Ont $97,474, R B Bunt Saskatoon Sask $77,462 J Bures Montréal Qué $77,900, M D B Burt Fredericton NB $68,855, A H Bussey Montréal Qué $127,729, J A Buzacott Waterloo Ont $121,070, D E Caldwell Saskatoon Sask $88,955, J C Callaghan Halifax NS $146,700, S E Calvert Vancouver BC $87,393, T W Calvert Burnaby BC $126,368, J M Cameron Edmonton Alta $80,000, R G Cameron Toronto Ont $50,761, R G Campanella Vancouver BC $173,000, C K Campbell Hamilton Ont $85,070, J L Campbell Guelph Ont $72,278, W H Cannon Downsview Ont $230,122, F F Cantwell Edmonton Alta $57,030, D T Canvin Kingston Ont $75,533, H S Caplan Saskatoon Sask $1,047,000, H C Card Winnipeg Man $149,053, A Cardinal Québec Qué $151,996, T T Carey Guelph Ont $76,846, R K Carnegie Ottawa Ont $460,000, P J Carreau Montréal Qué $145,279, R L Carroll

SCIENCE AND TECHNOLOGY—*Continued*

Montréal Qué $53,647, A I Carswell Downsview Ont $54,392, C R Carter Hamilton Ont $59,469, A J Carty Waterloo Ont $152,157, G S P Castle London Ont $55,746, S Caveney London Ont $53,123, P B Cavers London Ont $70,616, Cdn Jour/Chem Ottawa Ont $65,000, Cdn Council/Ani Ottawa Ont $252,525, Cdn Math Soc Toronto Ont $157,150, Cdn Microelec Kingston Ont $5,100,000, Cdn Sc News S Toronto Ont $58,000, N J Cercone Burnaby BC $215,330, A C D Chaklader Vancouver BC $78,240, C L Chakrabarti Ottawa Ont $74,691, S G Chamberlain Waterloo Ont $52,700, M J Chamerlain London Ont $107,300, T H Chan Montréal Qué $263,200, J S Chang Hamilton Ont $86,719, T M S Chang Montréal Qué $72,000, S T Chanson Vancouver BC $63,439, A Chatt Halifax NS $76,579, C Chavarie Montréal Qué $60,479, J D N Cheeke Sherbrooke Qué $302,760, R M H Cheng Montréal Qué $84,238, J A Cherry Waterloo Ont $248,472, G Chevalier Montréal Qué $206,621, F S Chia Edmonton Alta $57,081, R F Childs Hamilton Ont $108,329, S L Chin Québec Qué $138,871, E Chornet Sherbrooke Qué $280,109, Y L Chow Burnaby BC $98,183, D A Christensen Saskatoon Sask $80,800, A Chrzanowski Fredericton NB $51,612, R B Church Calgary Alta $109,763, J Cizek Waterloo Ont $52,813, A H Clark Kingston Ont $113,233, H C Clark Guelph Ont $71,232, D B Clarke Halifax NS $559,777, G K C Clarke Vancouver BC $59,520, R M Clements Victoria BC $76,432, J F Cochran Burnaby BC $60,758, K M Cole Vancouver BC $54,600, G J M Collin Chicoutimi Qué $68,548, M P Collins Toronto Ont $61,215, R A Collins Toronto Ont $61,350, S Conetti Montréal Qué $225,000, G Connell Toronto Ont $1,972,200, B E Conway Ottawa Ont $160,321, F Cooke Kingston Ont $134,366, D E Cormack Toronto Ont $65,765, E A Cossins Edmonton Alta $77,777, J W Costerton Calgary Alta $219,520, Craggs Edmonton Alta $76,002, F I M Craik Toronto Ont $60,660, R J Crawford Edmonton Alta $90,102, M Csörgö Ottawa Ont $59,974, I G Csizmadia Toronto Ont $52,472, W R Cullen Vancouver BC $160,873, F L Curzon Vancouver BC $207,990, R J Cushley Burnaby BC $82,920, M S Cynader Halifax NS $61,798, J M D'Auria Burnaby BC $90,000, A D'Iorio Ottawa Ont $451,300, G R Daborn Wolfville NS $60,434, F W Dalby Vancouver BC $98,600, J D Dale Edmonton Alta $70,527, I G Dalla Lana Edmonton Alta $56,135, M B Danard Victoria BC $67,321, J S Daniel Sudbury Ont $94,200, J M Daniels Toronto Ont $51,331, L H Dao Québec Qué $78,250, W R Datars Hamilton Ont $160,362, A J Daugulis Kingston Ont $51,903, A G Davenport London Ont $227,046, K G Davey Downsview Ont $101,951, J H Davis Guelph Ont $54,591, R W Davis St John's Nfld $80,688, E J Davison Toronto Ont $64,665, G E Dawson Kingston Ont $76,983, A J De Bold Kingston Ont $151,400, E De Jong Saskatoon Sask $88,891, H I De Lasa London Ont $154,481, P De Mayo London Ont $129,379, R De Mori Montréal Qué $61,042, J M DeMan Guelph Ont $119,132, L DeRoth Montréal Qué $91,653, J M Dealy Montréal Qué $52,447, W Del Bianco Montréal Qué $132,000, C A Delisle Québec Qué $63,140, G Y Delisle Québec Qué $120,773, G Delmas-Patterson Montréal Qué $82,643, D T Dennis Kingston Ont $93,466, P H M Depommier Montréal Qué $112,070, P Deslongchamps Sherbrooke Qué $93,492, J E Desnoyers Sherbrooke Qué $92,545, J I Dickson Montréal Qué $181,077, M J Dignam Toronto Ont $445,832, W H Dilger Calgary Alta $63,441, N Dimopoulos Montréal Qué $51,672, E Dimroth Chicoutimi Qué $96,460, L L Diosady Toronto Ont $64,780, G D Dixon Waterloo Ont $63,695, P Dobos Guelph Ont $91,294, P C Dodwell Kingston Ont $85,354, M A Dokainish Hamilton Ont $122,587, D H Dolphin Vancouver BC $52,614, R W Donaldson Vancouver BC $133,900, R Y Y Dong Brandon Man $106,868, A E R Downe Kingston Ont $101,198, R G H Downer Waterloo Ont $55,650, J Downey Fredericton NB $430,046, R W Doyle Halifax NS $61,748, J E Drake Windsor Ont $67,480, T E Drake Toronto Ont $130,000, G Drouin Montréal Qué $81,917, J R Drummond Toronto Ont $85,102, M Dubow Montréal Qué $69,727, K Duckworth Calgary Alta $52,100, F A L Dullien Waterloo Ont $146,060, E B Dumbroff Waterloo Ont $80,146, D J Dunlop Toronto Ont $73,975, P Dupuis Montréal Qué $52,369, G Durocher Montréal Qué $73,147, T Durst Ottawa Ont $55,131, M B Dusseault Waterloo Ont $51,309, H C Duthie Waterloo Ont $69,483, G G S Dutton Vancouver BC $51,913, J G Eales Winnipeg Man $63,996, A J Earp St Catharines Ont $155,100, A R Eastham Kingston Ont $78,065, P A Egelstaff Guelph Ont $100,000, A Eisenberg Montréal Qué $60,846, F El-Hawary Halifax NS $85,930, M A S Elazhary Montréal Qué $58,921, J E Eldridge Vancouver BC $280,320, B E Ellis Guelph Ont $92,604, F Ellyin Edmonton Alta $79,653, M I Elmasry Waterloo Ont $658,117, J D Embury Hamilton Ont $59,903, W J Emery Vancouver BC $302,213, N Epstein Vancouver BC $55,650, P G Estabrooks Ottawa Ont $103,000, B Etkin Toronto Ont $60,500, P Eyre Guelph Ont $61,215, T Z Fahidy Waterloo Ont $126,193, J B Falls Toronto Ont $71,111, R H Farquhar Winnipeg Man $79,300, E Fawcett Toronto Ont $64,394, P P Fazio Montréal Qué $59,051, K Feher Ottawa Ont $235,041, B H Fellenius Ottawa Ont $86,076, M B Fenton Ottawa Ont $50,500, J C Fentress Halifax NS $83,741, G Ferguson Guelph Ont $55,650, J D Fernie Toronto Ont $162,498, J A Finch Montréal Qué $68,587, J A Findlay Fredericton NB $60,051, G Finn Moncton NB $89,760, W D Finn Vancouver BC $83,763, M E L Fleet London Ont $70,968, D G Fleming Vancouver BC $80,000, G L Fletcher St John's Nfld $85,880, M A Florian Montréal Qué $52,311, D C Ford Hamilton Ont $69,156, R E Foreman Vancouver BC $56,092, A Forer Downsview Ont $62,328, C W Forsberg Guelph Ont $59,721, P A Forsyth London Ont $188,706, J A Fortin Québec Qué $50,085, R O Foschi Vancouver BC $50,000, A D Fowler Chicoutimi Qué $56,319, D B Fowler Saskatoon Sask $76,718, J M J Frechet Ottawa Ont $108,331, R C Frecker Toronto Ont $189,616, G R Freeman Edmonton Alta $69,268, R A Freeze Vancouver BC $104,000, G W Friars Guelph Ont $73,930, J D Friesen Toronto Ont $183,344, W R Frisken Downsview Ont $65,000, P Fritz Waterloo Ont $90,917, B J Frost Kingston Ont $53,085, B L Funt Burnaby BC $67,364, C A Fyfe Guelph Ont $84,299, W S Fyfe London Ont $78,732, T M Fyles Victoria BC $73,863, B R Gaines Toronto Ont $115,000, A Gakwaya Chicoutimi Qué $82,825, J E Gale St John's Nfld $166,700, B G Galef Hamilton Ont $50,753, J F A Galibois Québec Qué $118,834, J J Ganczarczyk Toronto Ont $57,472, F R Ganders Vancouver BC $103,565, J W D Garbary Vancouver BC $53,575, C J R Garrett Halifax NS $69,900, B K Garside Hamilton Ont $114,715, E T Garside Halifax NS $61,570, D E Gaskin Guelph Ont $51,198, E M Gates Edmonton Alta $241,596, N D Georganas Ottawa Ont $166,937, J C George Guelph Ont $51,892, D Ghista Hamilton Ont $63,955, A M Gibbins Guelph Ont $50,338, C R Gicquaud Trois-Rivières Qué $76,921, T A Gill Halifax NS $77,570, R J Gillespie Hamilton Ont $106,848, R W Gillham Waterloo Ont $51,185, J E Gillott Calgary Alta $53,424, P C Gilmore Vancouver BC $174,704, Y M Giroux Québec Qué $436,892, A D Glass Vancouver BC $80,955, I I Glass Toronto Ont $54,760, B R Glick Waterloo Ont $80,500, B W Glickman Downsview Ont $120,501, A K Goff Montréal Qué $54,105, J A Goldak Ottawa Ont $86,313, A Goldenberg Toronto Ont $167,460, G H Gonnet Waterloo Ont $117,260, E D Goodman Vancouver BC $66,139, D I Gough Edmonton Alta $102,651, J R Grace Vancouver BC $118,955, A D Graham Winnipeg Man $50,415, W A G Graham Edmonton Alta $106,624, D M Gray Saskatoon Sask $80,000, W D Greason London Ont $89,355, H J Green Waterloo Ont $89,366, H J Greenwood Vancouver BC $694,328, R I Greyson London Ont $76,454, T A Grigliatti Vancouver BC $57,000, J E Gruzleski Montréal Qué $157,829, R Guardo Montréal Qué $152,147, J E Guillet Toronto Ont $306,341, R M Guindon Ottawa Ont $150,313, L V Gusta Saskatoon Sask $94,612, J P Guthrie London Ont $58,513, R I L Guthrie Montréal Qué $174,334, O F Hausser Burnaby BC $88,000, N F Haard St John's Nfld $115,381, R C G Haas Waterloo Ont $105,856, W G Habashi Montréal Qué $135,314, D Haccoun Montréal Qué $111,044, R L Haedrich St John's

SCIENCE AND TECHNOLOGY—*Continued*

Nfld $58,833, R R Haering Vancouver BC $143,583, B K Hall Halifax NS $64,554, J M Hall Halifax NS $240,074, L D Hall Vancouver BC $131,052, J S Halperin Toronto Ont $112,932, C Hamel Sherbrooke Qué $410,220, A E Hamielec Hamilton Ont $53,500, S Hanessian Montréal Qué $135,540, W N Hardy Vancouver BC $72,500, L Harris St John's Nfld $504,182, A G Harrison Toronto Ont $60,102, J P Harrison Kingston Ont $134,835, J F Harrod Montréal Qué $64,770, F D A Hartwick Victoria BC $85,110, M D Hasinoff Vancouver BC $75,000, J Hayes Montréal Qué $136,168, S S Haykin Hamilton Ont $283,802, R H Haynes Downsview Ont $187,260, I B Heath Downsview Ont $92,296, M C Heath Toronto Ont $72,777, P D N Hebert Windsor Ont $82,636, A C Heidebrecht Hamilton Ont $54,188, P Hell Burnaby BC $80,044, L G Hepler Edmonton Alta $53,055, J S Hewitt Toronto Ont $90,383, P Hickson Vancouver BC $62,200, P G Hill Vancouver BC $106,628, R D Hill Winnipeg Man $95,592, C Hillaire-Marcel Montréal Qué $98,100, B Hird Ottawa Ont $63,281, A Hirose Saskatoon Sask $169,600, C Hiruki Edmonton Alta $75,787, R N Hiscott St John's Nfld $137,450, A P Hitchcock Hamilton Ont $72,576, P W Hochachka Vancouver BC $204,082, W J R Hoefer Ottawa Ont $77,041, D W Hoeppner Toronto Ont $75,947, J L Holmes Ottawa Ont $83,851, B A Holmlund Saskatoon Sask $237,200, R C Holt Toronto Ont $152,254, P A Horgen Toronto Ont $72,316, G Horlick Edmonton Alta $114,982, V Hornof Ottawa Ont $63,064, M Horowitz Edmonton Alta $1,444,200, F Hron Edmonton Alta $115,680, S E Hrudey Edmonton Alta $136,325, C K Hruska Downsview Ont $74,262, T R Hsu Winnipeg Man $167,374, P M Huang Saskatoon Sask $142,187, R E Huber Calgary Alta $61,215, J Hubert Montréal Qué $142,927, R R Hudgins Waterloo Ont $92,118, P C Hughes Toronto Ont $114,435, J L Hunt Guelph Ont $54,387, L A Hunt Guelph Ont $93,275, W Hunte Montréal Qué $74,000, R B Hunter Guelph Ont $54,196, D A Huntley Halifax NS $85,000, T Hutchinson Toronto Ont $215,685, J B Hyne Calgary Alta $166,240, A J Hynes Montréal Qué $60,478, R W Ianni Windsor Ont $261,000, D R Idler St John's Nfld $380,869, I I Inculet London Ont $106,800, R G Ingram Montréal Qué $231,488, W E Inniss Waterloo Ont $78,938, R J Ireland Ottawa Ont $70,794, D E Irish Waterloo Ont $153,212, G A Irons Hamilton Ont $62,440, M S Q Isaacson Vancouver BC $95,500, E E Ishiguro Victoria BC $111,890, V N Iyer Ottawa Ont $158,507, K R Jackson Toronto Ont $80,317, K W Jackson Saskatoon Sask $68,512, P W M Jacobs London Ont $80,097, B R James Vancouver BC $89,095, N P James St John's Nfld $155,982, W James Hamilton Ont $105,051, W Janischewskyj Toronto Ont $124,596, E Jay Fredericton NB $130,500, D J A Jenkins Toronto Ont $190,000, S E Jensen Edmonton Alta $51,850, R E Jervis Toronto Ont $65,560, R R Johnson Vancouver BC $85,000, D Johnston Montréal Qué $1,459,156, J J Jonas Montréal Qué $273,222, D R Jones Vancouver BC $72,365, F W Jones Edmonton Alta $76,881, G Jones Vancouver BC $374,000, J B Jones Toronto Ont $164,212, W E Jones Halifax NS $256,159, G A Jullien Windsor Ont $54,795, G Just Montréal Qué $147,935, E Kafer Montréal Qué $50,900, Kabal Montréal Qué $109,300, D Kahneman Vancouver BC $54,674, P K Kaiser Downsview Ont $84,394, P K Kaiser Edmonton Alta $91,695, J Kalff Montréal Qué $54,537, S Kaliaguine Québec Qué $95,919, M R Kamal Montréal Qué $463,297, J W Kamphuis Kingston Ont $113,944, E R Kanasewich Edmonton Alta $57,876, L W Kannenberg Guelph Ont $85,542, K C Kao Winnipeg Man $50,398, J G Kaplan Edmonton Alta $55,650, R E Kapral Toronto Ont $75,764, R E Karamanos Saskatoon Sask $85,710, G A Karim Calgary Alta $83,216, K J Kasha Guelph Ont $192,338, M Katz Downsview Ont $56,800, B D Kay Guelph Ont $134,600, W W Kay Victoria BC $67,133, A J Kayll Thunder Bay Ont $140,975, P Kebarle Edmonton Alta $80,850, F J Keenan Toronto Ont $53,449, J F Keffer Toronto Ont $51,198, M Keil Edmonton Alta $113,688, W B Kendrick Waterloo Ont $73,458, J B P Kennedy Windsor Ont $176,188, R W Kennedy Vancouver BC $194,430, G A Kenney-Wallace Toronto Ont $119,048, P J Kenniff Montréal Qué $485,400, D M Keppie Fredericton NB $56,586, R Kerrich London Ont $113,441, K A Kershaw Hamilton Ont $202,787, R A Khan St John's Nfld $63,185, D Kimura London Ont $54,125, G J King Guelph Ont $50,085, G W King Hamilton Ont $51,198, H W King Halifax NS $66,197, J D King Toronto Ont $77,980, J S G Kirkaldy Hamilton Ont $70,230, P Kitching Edmonton Alta $115,000, D Kluepfel Laval-des-Rapides Qué $75,400, D Klvana Montréal Qué $61,226, D R Knott Saskatoon Sask $71,921, R Knowles Ste-Anne-de-Bellevue Qué $50,085, J A R Koehler Saskatoon Sask $75,599, B E Kolb Lethbridge Alta $60,857, J A Koningstein Ottawa Ont $59,152, J R Kramer Hamilton Ont $88,486, B Kratochvil Edmonton Alta $56,947, L Krause Windsor Ont $98,650, M O Krause Fredericton NB $65,537, C J Krebs Vancouver BC $63,900, A J Kresge Toronto Ont $134,211, C R Krishnamurti Vancouver BC $69,716, L Kristjanson Saskatoon Sask $674,700, T E Krogh Toronto Ont $71,000, P P Kronberg Toronto Ont $73,448, J A Kuehner Hamilton Ont $791,000, H Kunov Toronto Ont $163,100, D J Kushner Ottawa Ont $80,128, J P Kutney Vancouver BC $295,486, T K Kyser Saskatoon Sask $283,782, P Lacoste Montréal Qué $827,817, B Ladanyi Montréal Qué $151,780, J G Lafontaine Québec Qué $62,328, C H Langford Montréal Qué $125,105, R B Langley Fredericton NB $59,308, S Larivière Montréal Qué $58,200, E N Larter Winnipeg Man $77,921, P Laurin Trois-Rivières Qué $102,842, J D Lavers Toronto Ont $70,118, P Lavigne Québec Qué $67,800, J B Lavigueur Montréal Qué $180,750, L M Lavkulich Vancouver BC $50,085, M A R LeBlanc Ottawa Ont $51,142, R M Leblanc Trois-Rivières Qué $160,815, M J Lechowicz Montréal Qué $72,000, A Lee Hamilton Ont $1,252,624, E S Lee Toronto Ont $239,370, J H S Lee Montréal Qué $51,755, J K P Lee Montréal Qué $615,000, Y Lee Ottawa Ont $87,796, S Leeson Guelph Ont $61,704, L Legendre Québec Qué $66,780, W C Leggett Montréal Qué $177,465, A Lemay Québec Qué $222,125, R U Lemieux Edmonton Alta $144,690, R Lenkinski Guelph Ont $64,763, F Lepore Montréal Qué $65,317, J R Leslie Kingston Ont $585,000, L Lessard Montréal Qué $495,000, A B P Lever Downsview Ont $118,453, J H Lever St John's Nfld $133,492, M D Levine Montréal Qué $143,327, S Lin Montréal Qué $69,747, N C Lind Waterloo Ont $52,311, R List Toronto Ont $108,032, A E Litherland Toronto Ont $300,000, J L Littlepage Victoria BC $101,000, J W H Liu Downsview Ont $104,205, K V Lo Vancouver BC $78,271, K Y Lo London Ont $60,102, F H Lochovsky Toronto Ont $168,617, C J L Lock Hamilton Ont $82,201, M Locke London Ont $143,780, K E Louden Halifax NS $143,362, J W Lown Edmonton Alta $69,831, B C Y Lu Ottawa Ont $54,982, W K Lu Hamilton Ont $241,381, D A Ludwig Vancouver BC $76,383, G J Luste Toronto Ont $877,854, J R MacDonald Guelph Ont $70,115, G H MacEwen Kingston Ont $116,572, J G MacGregor Edmonton Alta $58,989, W A MacKay Halifax NS $796,346, A F MacKenzie Montréal Qué $107,265, G A MacKinnon Antigonish NS $186,977, D B MacLean Hamilton Ont $57,214, G MacLean Sackville NB $123,756, R A MacLeod Ste Anne de Bellevue Qué $105,763, D Mackay Toronto Ont $55,878, G L Mackie Guelph Ont $62,919, G O Mackie Victoria BC $101,702, A K Mackworth Vancouver BC $110,253, G A Maclachlan Montréal Qué $98,236, I A Macleod Kingston Ont $103,606, Madsen Vancouver BC $99,046, S Mahmoud Ottawa Ont $215,944, S Mak Hamilton Ont $103,537, M A Malcolm Waterloo Ont $59,834, M D Mamet Montréal Qué $73,486, F D Manchester Toronto Ont $76,756, A Mandelis Toronto Ont $113,710, R S J Manley Montréal Qué $96,000, E G Manning Waterloo Ont $453,176, A H Manson Saskatoon Sask $102,262, J P Manzagol Montréal Qué $148,318, J W Mark Waterloo Ont $167,126 P Marmet Québec Qué $61,215, R R Marquardt Winnipeg Man $136,447, W D Marshall Montréal Qué $63,608, T A Marsland Edmonton Alta $107,118, J G Martel Québec Qué $93,270, J F Martin Toronto Ont $77,500, J P Martin Montréal Qué $60,000, R F Martin Montréal Qué $53,895, J H Masliyah Edmonton Alta $154,260, L G Mason

SCIENCE AND TECHNOLOGY—*Continued*

Québec Qué $83,197, S E Masry Fredericton NB $80,720, R Massé Québec Qué $71,253, G Massicotte Rimouski Qué $59,280, A T Matheson Victoria BC $76,000, B C Matthews Guelph Ont $1,134,718, C I Mayfield Waterloo Ont $111,353, A McAuley Victoria BC $58,584, E A McBean Waterloo Ont $61,200, D R McCalla Hamilton Ont $163,290, J W McConkey Windsor Ont $86,449, M E McCully Ottawa Ont $99,416, M R McDermott Hamilton Ont $75,000, C A McDowell Vancouver BC $61,747, D J McEwen Saskatoon Sask $54,742, N S McIntyre London Ont $176,563, J S C McKee Winnipeg Man $635,000, W E McKeen London Ont $50,000, B D McKersie Guelph Ont $103,620, P J McLane Kingston Ont $64,911, McLean Toronto Ont $248,304, J N McNeil Québec Qué $112,018, R H McNutt Hamilton Ont $93,223, J B McQuitty Edmonton Alta $66,772, D F Measday Vancouver BC $67,530, J B Medley Waterloo Ont $56,672, Melzack Montréal Qué $87,404, E Menipaz Ottawa Ont $73,616, T K Menon Vancouver BC $173,913, M Menzinger Toronto Ont $62,021, Z Merali Ottawa Ont $53,711, A J Merer Vancouver BC $120,407, R F Mereu London Ont $51,000, D F Mettrick Toronto Ont $72,345, J Meyer Vancouver BC $246,691, G J Michaud Montréal Qué $56,207, B Michel Québec Qué $120,482, J S Millar London Ont $60,189, J R Miller Downsview Ont $187,834, M H Miller Guelph Ont $130,169, R C Miller Vancouver BC $165,321, W A Miller Toronto Ont $52,817, L P Milligan Edmonton Alta $55,220, A Mitchell Vancouver BC $132,900, D E Mitchell Halifax NS $62,662, R H Mitchell Thunder Bay Ont $61,479, R J Mitchell Kingston Ont $70,608, V J Modi Vancouver BC $125,040, P B Moens Downsview Ont $52,311, J B Moffat Waterloo Ont $114,218, G J Mogenson London Ont $69,050, M L Molle Toronto Ont $92,043, S Molotchnikoff Montréal Qué $52,100, M Moo-Young Waterloo Ont $297,768, R V Moody Saskatoon Sask $57,000, T W Moon Ottawa Ont $312,239, W Moon Winnipeg Man $204,486, T R Moore Montréal Qué $70,695, N R Morgenstern Edmonton Alta $275,572, S D Morgera Montréal Qué $52,756, J A Morisset Sherbrooke Qué $104,948, S Morissette Sherbrooke Qué $75,840, D R Morris Fredericton NB $62,140, A H Morrish Winnipeg Man $130,170, J A Morrison Hamilton Ont $213,696, S R Morrison Burnaby BC $162,834, N Mrosovsky Toronto Ont $53,981, K Muehlenbachs Edmonton Alta $96,944, W E Muir Winnipeg Man $83,000, R C Mullin Waterloo Ont $75,867, B B Murdock Toronto Ont $59,657, B D Murphy Saskatoon Sask $172,173, E D Murray Winnipeg Man $93,127, J Mylopoulos Toronto Ont $157,824, L A Mysak Vancouver BC $139,438, J S Nadeau Vancouver BC $89,240, A Nagy Chicoutimi Qué $104,272, A Naimark Winnipeg Man $922,681, S Nakai Vancouver BC $61,215, A J Naldrett Toronto Ont $155,800, R N Nazar Guelph Ont $100,885, J M Neelin Ottawa Ont $54,900, W E Neill Vancouver BC $55,230, D E Nelson Burnaby BC $76,365, A W Neumann Toronto Ont $130,703, M M Newborn Montréal Qué $92,447, G Newkirk Halifax NS $208,034, E B S Newman Montréal Qué $83,600, P Nicholls St Catharines Ont $64,554, R W Nicholls Downsview Ont $170,000, P S Nicholson Hamilton Ont $95,553, E Nieboer Hamilton Ont $70,000, P N Nikiforuk Saskatoon Sask $59,323, R A Nolan St John's Nfld $77,522, V J Nordin Toronto Ont $183,100, P J O'Brien St John's Nfld $55,000, K F O'Driscoll Waterloo Ont $64,273, D O'Shaughnessy Québec Qué $83,314, S F O'Shea Lethbridge Alta $73,387, B A Oaks Hamilton Ont $122,449, A A Offenberger Edmonton Alta $300,770, K K Ogilvie Montréal Qué $66,733, R W Olafson Victoria BC $68,710, W K Oldham Vancouver BC $84,102, B T Ooi Montréal Qué $107,284, I Orchard Toronto Ont $72,690, D P Ormrod Guelph Ont $106,000, N S Ostlund Waterloo Ont $80,328, F D Otto Edmonton Alta $91,323, Y B Ouellet Québec Qué $57,647, J N Owens Victoria BC $80,537, I Ozier Vancouver BC $80,624, G A Ozin Toronto Ont $63,952, K Ozmon Halifax NS $130,317, M P Paidoussis Montréal Qué $57,729, A U Paivio London Ont $65,333, J Paldus Waterloo Ont $62,629, W M Palmer Winnipeg Man $55,173, J G Paquet Québec Qué $610,358, J Parent Trois-Rivières Qué $168,625, D Parkinson Calgary Alta $114,370, D L Parnas Victoria BC $125,148, R R Parsons Vancouver BC $109,165, J Passmore Fredericton NB $78,033, J J Pasternak Waterloo Ont $50,694, S Pasupathy Toronto Ont $65,055, P M Patel Montréal Qué $80,000, D D Patterson Montréal Qué $62,516, S Pawluk Edmonton Alta $64,695, S Payette Québec Qué $87,451, T H Pearce Kingston Ont $59,000, R E Pearlman Downsview Ont $66,350, K G Pedersen Vancouver BC $1,851,267, W R Peltier Toronto Ont $61,215, A D Pelton Montréal Qué $139,989, H Pepin Québec Qué $280,851, L E Peppard Kingston Ont $62,841, P W Percival Burnaby BC $63,500, J R C Perkin Wolfville NS $111,180, A S Perlin Montréal Qué $58,625, H E Petch Victoria BC $517,597, R E Peter Edmonton Alta $56,763, R H Peters Montréal Qué $78,407, E L Peterson Montréal Qué $55,598, R L Peterson Guelph Ont $91,836, M Pezolet Québec Qué $55,847, C L Phan Chicoutimi Qué $65,305, R P Pharis Calgary Alta $172,105, C R Phillips Toronto Ont $55,745, J E Phillips Vancouver BC $99,684, C Pichette Montréal Qué $123,600, J J C Picot Fredericton NB $64,121, G R Piercy Hamilton Ont $120,572, E Piers Vancouver BC $96,987, M R Piggott Toronto Ont $185,313, D A H Pink Antigonish NS $68,287, M M Pintar Waterloo Ont $63,048, D L Piron Montréal Qué $71,599, G L Plaa Montréal Qué $60,000, R B Podesta London Ont $61,777, G G Poirier Sherbrooke Qué $51,751, J C Polanyi Toronto Ont $419,690, B H Pomeranz Toronto Ont $86,921, G S Pond Vancouver BC $89,073, R J Poole Montréal Qué $67,553, J M A Poutissou Vancouver BC $52,000, J D Prentice Toronto Ont $52,000, E Prepas Edmonton Alta $62,519, J F Prescott Guelph Ont $51,225, R K Prichard Ste-Anne-de-Bellevue Qué $132,294, H O Pritchard Downsview Ont $54,537, R L Probert Ottawa Ont $92,663, J W Provan Montréal Qué $61,385, R E Prud'homme Québec Qué $102,953, R J Puddephatt London Ont $144,959, R E Pugh Toronto Ont $1,074,500, W C Purdy Montréal Qué $103,110, Québec Science Sainte-Foy Qué $50,000, R M Quigley London Ont $85,118, D L Rabenstein Edmonton Alta $89,151, R Racine Montréal Qué $154,707, R J Racine Hamilton Ont $61,956, J I Raeside Guelph Ont $63,200, V G S Raghavan Ste-Anne-de-Bellevue Qué $53,542, J E Rahe Burnaby BC $50,269, A Rahimtula St John's Nfld $69,201, R P Rand St Catharines Ont $55,650, D J Randall Vancouver BC $84,588, W H Rapson Toronto Ont $94,056, F S Razavi St Catharines Ont $122,368, L W Reeves Waterloo Ont $67,337, D M Regan Halifax NS $59,768, L J Reha-Krantz Edmonton Alta $74,263, D M Reid Calgary Alta $119,746, J Reid Hamilton Ont $248,544, L D Reid Toronto Ont $66,168, Z F Reif Windsor Ont $51,695, D H Rendell St John's Nfld $125,000, D A Rennie Saskatoon Sask $126,729, E Rhodes Waterloo Ont $169,119, P J H Richard Montréal Qué $61,164, F P J Rimrott Toronto Ont $74,436, M J Risk Hamilton Ont $51,475, V Ristic Toronto Ont $54,350, J C Ritchie Toronto Ont $86,276, A Riverin Chicoutimi Qué $124,400, R J Robertson Kingston Ont $84,285, L Robillard Montréal Qué $66,704, M J Robins Edmonton Alta $53,612, C W Robinson Waterloo Ont $183,942, G G C Robinson Winnipeg Man $52,854, P T Robinson Halifax NS $297,265, J C Roder Kingston Ont $87,225, P J Romaniuk Victoria BC $62,825, M R Rose Halifax NS $54,000, R G Rosehart Thunder Bay Ont $123,700, P Ross Montréal Qué $50,171, J Rossant St Catharines Ont $133,119, G Rostoker Edmonton Alta $73,458, D J Roulston Waterloo Ont $91,900, G F Round Hamilton Ont $74,575, J M Rousseau Montréal Qué $61,060, C Roy Sherbrooke Qué $118,619, G Roy Edmonton Alta $510,000, P H Roy Québec Qué $53,861, Royal Soc of Ca Ottawa Ont $54,000, L J Rubin Toronto Ont $199,188, B R Ruddick Halifax NS $69,112, A Rudin Waterloo Ont $126,190, N Rumin Montréal Qué $144,652, A D Russell Vancouver BC $155,976, R D Russell Vancouver BC $98,580, D M Ruthven Fredericton NB $93,538, P J C Ryall Halifax NS $147,456, D E Ryan Halifax NS $122,125, S H Safe Guelph Ont $79,977, R G Saint-Jacques Québec Qué $86,598, C A T Salama Toronto Ont $773,161, K E Sanderson Calgary Alta $75,684, C Sandorfy Montréal Qué

SCIENCE AND TECHNOLOGY—*Concluded*

$72,345, S Sankar Montréal Qué $182,229, D Sankoff Montréal Qué $85,000, L Savoie Québec Qué $85,000, R Savoie Québec Qué $91,137, M Sayer Kingston Ont $148,817, W G Saywell Burnaby BC $603,973, T P Schaefer Winnipeg Man $57,335, J R Scheffer Vancouver BC $63,286, R Scheibling Halifax NS $93,224, H B Schiefer Saskatoon Sask $140,000, H I Schiff Downsview Ont $117,393, P Schledermann Calgary Alta $51,000, H H Schloessin London Ont $65,667, D J Schoen Montréal Qué $70,000, L Schott Saskatoon Sask $59,407, H P Schreiber Montréal Qué $220,315, H I Schrempf Halifax NS $55,650, H P Schwarcz Hamilton Ont $55,746, M J Scoble Montréal Qué $273,000, G Scoles Waterloo Ont $113,181, D S Scott Waterloo Ont $95,740, R N Scott Fredericton NB $51,682, S D Scott Toronto Ont $179,247, G G E Scudder Vancouver BC $342,629, W D Seabrook Fredericton NB $112,493, M V Sefton Toronto Ont $93,839, H J J Seguin Edmonton Alta $138,855, A P S Selvadurai Ottawa Ont $131,520, A Semlyen Toronto Ont $77,894, J C Semple Waterloo Ont $52,842, J R Seoane Québec Qué $66,695, N Serpone Montréal Qué $57,876, G A Setterfield Ottawa Ont $52,311, K C Sevcik Toronto Ont $67,739, L Shafai Winnipeg Man $186,495, A M Sharaf Fredericton NB $58,115, D M Shaw Hamilton Ont $69,356, J S Sheasby London Ont $103,569, G G Shepherd Downsview Ont $242,800, D H Shields Winnipeg Man $60,560, I Shih Montréal Qué $74,359, Y M Shin Saskatoon Sask $117,000, R R Shivers London Ont $67,317, E A Silver Calgary Alta $57,000, V Silvestri Montréal Qué $70,388, J S Sim Vancouver BC $74,341, D J Simkin Montréal Qué $66,023, J J Simpson Guelph Ont $59,000, A R Sinclair Vancouver BC $126,427, S M Singh London Ont $50,186, H M Skarsgard Saskatoon Sask $170,289, R J Slobodrian Québec Qué $462,200, W W Smeltzer Hamilton Ont $91,350, D C Smith Kingston Ont $622,600, D R Smith Hamilton Ont $627,782, K C Smith Toronto Ont $66,705, M R Smith Calgary Alta $53,550, R J F Smith Saskatoon Sask $62,031, R W Smith Kingston Ont $309,441, T K Smith Guelph Ont $54,478, V H Smith Kingston Ont $128,250, P R Smy Edmonton Alta $102,060, D E Smylie Downsview Ont $54,537, V A Snieckus Waterloo Ont $100,261, G J Sofko Saskatoon Sask $117,784, I D Sommerville Toronto Ont $77,180, T S Sorensen Calgary Alta $52,645, P G Sorenson Saskatoon Sask $371,126, M E Spencer Edmonton Alta $79,023, I D Spenser Hamilton Ont $66,968, E T C Spooner Toronto Ont $54,000, J B Sprague Guelph Ont $97,618, W G Sprules Toronto Ont $90,186, L M Srivastava Burnaby BC $69,190, M St-Jacques Montréal Qué $58,433, L E St-Pierre Montréal Qué $60,034, K G Standing Winnipeg Man $61,409, R G Stanton Winnipeg Man $96,413, R P Steer Saskatoon Sask $160,776, R Stewart Vancouver BC $51,198, H F Stich Vancouver BC $91,256, M J Stillman London Ont $127,901, B P Stoicheff Toronto Ont $350,170, P M Stokes Toronto Ont $51,198, K B Storey Ottawa Ont $119,106, R K Storms Montréal Qué $94,438, J B Stothers London Ont $336,648, M J Stott Kingston Ont $62,676, D W Strangway Toronto Ont $61,104, D W Strangway Toronto Ont $1,232,186, N A Straus Toronto Ont $60,000, O P Strausz Edmonton Alta $59,172, J O Strom-Olsen Montréal Qué $100,118, D F Strong St John's Nfld $122,500, S S Stuchly Ottawa Ont $91,160, R E Subden Guelph Ont $86,380, D M B Sutton Montréal Qué $77,440, J C Sutton Guelph Ont $157,686, D T Suzuki Vancouver BC $121,150, J V Svoboda Montréal Qué $213,864, J F Sykes Waterloo Ont $113,989, B Szabados Hamilton Ont $144,664, W A Szarek Kingston Ont $125,570, G C Tabisz Winnipeg Man $82,299, J Takats Edmonton Alta $81,480, W H Tam London Ont $53,161, P Taras Montréal Qué $120,000, S E Tavares Kingston Ont $132,517, F A Tavenas Québec Qué $52,167, F J R Taylor Vancouver BC $61,712, D Thalmann Montréal Qué $81,911, D Theall Peterborough Ont $95,520, D A Thompson Hamilton Ont $124,050, J E Thompson Waterloo Ont $141,244, J R Thompson Edmonton Alta $52,483, L K Thompson St John's Nfld $69,361, L U Thompson Toronto Ont $81,333, T A Thorpe Calgary Alta $202,286, T T Tidwell Toronto Ont $73,087, T Timusk Hamilton Ont $78,111, R Tinawi Montréal Qué $831,978, S S Tobe Toronto Ont $101,582, J M Toguri Toronto Ont $193,426, F W Tompa Waterloo Ont $91,842, T H Topper Waterloo Ont $85,701, G H N Towers Vancouver BC $126,882, J M Tranquilla Fredericton NB $70,550, A M Treisman Vancouver BC $52,868, J M Trischuk Montréal Qué $50,500, D Tromans Vancouver BC $55,408, J Trotter Vancouver BC $79,650, M Trudel Laval-des-Rapides Qué $65,581, A S Tsang Downsview Ont $51,000, D D Tsichritzis Toronto Ont $172,644, J K Tsotsos Toronto Ont $580,739, J Tulip Edmonton Alta $212,077 E Tulving Toronto Ont $60,659, M A Tung Vancouver BC $144,265, V J Tunnicliffe Victoria BC $115,000, R A Turkington Vancouver BC $97,000, C J Turner Toronto Ont $54,255, L E Turner Calgary Alta $74,407, M T Tyree Toronto Ont $55,094, P R Ukrainetz Saskatoon Sask $86,174, H Umezawa Edmonton Alta $54,491, B W Unger Calgary Alta $212,393, W G Unruh Vancouver BC $99,009, J L Valade Trois-Rivières Qué $162,340, Z Valenta Fredericton NB $50,000, J P Valleau Toronto Ont $51,574, W T H Van Oers Winnipeg Man $195,000, F R Van de Voort Ste Anne-de-Bellevue Qué $58,081, C H Vanderwolf London Ont $80,344, J C Vederas Edmonton Alta $68,118, J Veizer Ottawa Ont $56,400, J E S Venart Fredericton NB $114,066, A N Venetsanopoulos Toronto Ont $82,774, D P S Verma Montréal Qué $243,232, G W Vickers Victoria BC $134,420, M Vidyasagar Waterloo Ont $425,424, L C Vining Halifax NS $70,623, T Viswanatha Waterloo Ont $83,629, E W Vogt Vancouver BC $75,000, R C Von Borstel Edmonton Alta $131,500, Z G Vranesic Toronto Ont $177,817, J C Waddington Hamilton Ont $59,400, N Wagner Calgary Alta $823,992, D B Walden London Ont $87,520, D C Walker Vancouver BC $78,919, G A H Walker Vancouver BC $59,100, R G Walker Hamilton Ont $118,430, J S Wallace Toronto Ont $56,978, S C Wallace Toronto Ont $163,108, Walsh Montréal Qué $124,230, J Walsh St John's Nfld $89,942, C J Walters Vancouver BC $126,629, J K S Wan Kingston Ont $50,520, P C F Wan Victoria BC $56,204, L Wang Edmonton Alta $70,144, P J Wangersky Halifax NS $139,370, S E Wanke Edmonton Alta $121,500, M A Ward Calgary Alta $307,062, W R Ware London Ont $69,638, J Warkentin Hamilton Ont $71,305, A P Watkinson Vancouver BC $168,312, A K Watson Ste-Anne-de-Bellevue Qué $70,000, R L Watts Kingston Ont $368,328, G C Weatherly Toronto Ont $53,254, D T Webb Kingston Ont $84,760, G R B Webster Winnipeg Man $58,588, J M Webster Burnaby BC $249,585, W H Wehlau London Ont $69,000, J A Weil Saskatoon Sask $53,424, F Weinberg Vancouver BC $307,558, A Weingartshofer Antigonish NS $115,650, J Weir Waterloo Ont $76,300, M Weisbart Antigonish NS $61,000, W G Wellington Vancouver BC $54,554, D E Wells Fredericton NB $125,890, M R Wertheimer Montréal Qué $393,741, G F West Toronto Ont $108,900, G E G Westermann Hamilton Ont $51,198, J A Westgate Toronto Ont $69,078, J B Westmore Winnipeg Man $292,808, B L White Vancouver BC $170,000, B N White Kingston Ont $66,020, M A White Halifax NS $51,613, M A Whitehead Montréal Qué $82,218, K Weisner Fredericton NB $67,337, J S Wight Ottawa Ont $91,967, D S Wilkinson Hamilton Ont $84,701, D L Williams Vancouver BC $111,725, H Williams St John's Nfld $55,650, J P Williams Toronto Ont $104,915, M A Winnik Toronto Ont $102,738, S G Withers Vancouver BC $58,253, I H Witten Calgary Alta $50,875, S Wolfe Kingston Ont $156,238, J M Wood Guelph Ont $64,660, J Woods Lethbridge Alta $174,083, C M Woodside Ottawa Ont $287,672, J C Woolley Ottawa Ont $52,935, D W Wright Waterloo Ont $1,578,040, J D Wuest Montréal Qué $311,463, G R Wyatt Kingston Ont $56,763, J R Wynnyckyj Waterloo Ont $73,710, H Yamazaki Ottawa Ont $56,920, K Yates Toronto Ont $62,199, P Yates Toronto Ont $64,554, R N Yong Montréal Qué $128,176, T S Yoon Toronto Ont $250,000, D York Toronto Ont $63,908, L Young Vancouver BC $77,042, L G Young Guelph Ont $50,000, Youth Sc Found Ottawa Ont $77,700, M M Yovanovich Waterloo Ont $157,251, S E Zalik Edmonton Alta $50,085, Zielinski St John's Nfld $84,800.

SECRETARY OF STATE $2,928,022,638

Department $2,871,013,638

OFFICIAL LANGUAGES PROGRAM $ 226,775,725

Grants to non-profit voluntary associations for the promotion of the use of official languages $2,025,443—Assoc des avocats du Nouveau-Brunswick Fredericton NB $67,025, Canadian Parents for French Saskatchewan Regina Sask $56,000, Canadian Parents for French Ottawa Ont $118,750, Canadian Parents for French (Ont) Oakville Ont $56,455, Centre de recherche en droit comparé Université McGill Montreal Que $51,802, Centre de traduction et de terminologie juridique Université de Moncton Moncton NB $298,750, Centre de traduction et documentation juridique Université d'Ottawa Ottawa Ont $207,444, Conférences internationales de développement social Ministère de Santé et Bien-être Ottawa Ont $77,022, Council for Canadian Unity Montreal Que $59,500, National Sports and Recreation Centre Inc Vanier Ont $74,998.

Grants to support national federations, provincial associations as well as other groups, associations or institutions promoting the development of official language minority communities $18,351,294—Activités Jeunesse 1980 Inc Moncton NB $210,000, Alliance Québec Montreal Que $1,183,000, Assoc des Scouts du Canada Montreal Qué $111,870, Assoc Jeunesse Fransaskoise Inc Saskatoon Sask $115,700, Assoc Canadienne Française de l'Alberta Edmonton Alta $603,675, Assoc Canadienne Française de l'Ontario de Prescott-Russell Alfred Ont $55,000, Assoc Canadienne Française de l'Ontario Régionale Rive Nord Elliot Lake Ont $50,000, Assoc Canadienne Française de l'Ontario Ottawa Ont $866,000, Assoc Culturelle Franco Canadienne de la Saskatchewan Regina Sask $596,455, Assoc de Presse Francophone Hors Québec Ottawa Ont $242,258, Assoc des Parents du Programme-Cadre de Français Prince George BC $60,700, Assoc Francophone de St John's St John's Nfld $62,012, Assoc Francophone du Labrador Labrador City Nfld $98,000, Assoc of Quebec Regional English Media Aqrem Ste Anne de Bellevue Que $96,750, Assoc Canadienne Française de l'Ontario Regionale de Timmins Timmins Ont $50,000, Assoc Canadienne Française de l'Ontario Région Témiscaming New Liskeard Ont $50,500, Assoc des Francophones du Nord-Ouest de l'Ontario-AFNOO Thunder Bay Ont $56,500, Assoc Culturelle de Haut St-Jean Inc Saint Basile NB $52,500, Centre Culturel Franco-Manitobain Saint Boniface Man $185,000, Centre Culturel la Ronde Inc Timmins Ont $70,000, Centre d'Activités Françaises Penetanguishene Ont $84,000, Centre Régional de Loisirs Culturel Inc Kapuskasing Ont $106,000, Cercle Français de Fredericton Inc Fredericton NB $51,925, Cercle Français Miramichi Inc Newcastle NB $66,605, Cercle Francais de Saint John N-B Saint John NB $100,000, Chateauguay Valley English Speaking People's Assoc Huntingdon Que $50,000, Commission Culturelle Fransaskoise Inc Regina Sask $124,450, Committee for Anglophone Social Action New Carlisle Que $120,000, Conseil Canadien de la coopération Lévis Que $89,500, Conseil de la coopération de Sask Regina Sask $88,000, Conseil de la Vie Française en Amérique Québec Qué $63,866, Conseil de Promotion et de Diffusion de la Culture Moncton NB $92,700, Conseil des Organismes Francophones du Toronto Métro Centre Francophone Toronto Ont $122,000, Conseil Economique du N-B Inc Moncton NB $53,900, Conseil Jeunesse Provincial Saint Boniface Man $150,000, Conseil Régional Niagara de l'Assoc des Canadiens Français d'Ontario ACFO Niagara Welland Ont $50,400, Direction Jeunesse Ottawa Ont $215,000, English Speaking Townshippers Assoc Sherbrooke Que $245,792, Fédération Acadienne Nouvelle Ecosse Halifax NS $835,777, Fédération des élèves du Secondaire Franco Ontarien FESFO Inc Ottawa Ont $119,000, Fédération des Femmes Canadiennes Françaises Ottawa Ont $346,789, Fédération des Festivals Acadiens de la Nouvelle Ecosse Comté de Digby NS $54,231, Fédération des Francophones de Terre-Neuve et du Labrador St John's Nfld $151,650, Fédération des Francophones Hors Québec Ottawa Ont $610,960, Fédération des Franco colombiens Vancouver BC $501,100, Fédération des Jeunes Canadiens Français Ottawa Ont $336,762, Fédération des Scouts de l'Atlantique Moncton NB $76,028, Fédération Provinciale des Comités de Parents Saint Boniface Man $200,000, Fédération des Assoc de Parents et Instituteurs de Langue Française Ontario Ottawa Ont $85,000, Festival de la Chanson de Granby Granby Que $60,900, Francophonie Jeunesse de l'Alberta Assoc Canadienne Française Alb Edmonton Alta $130,000, Guides Canada Guides Catholiques du Canada Secteur Français Montreal Qué $147,871, Institut développement communautaire Comté Digby NS $85,272, Jeunesse Acadienne Ltée Wellington PEI $90,000, Le Centre des Jeunes de Sudbury Inc Sudbury Ont $115,000, Les Compagnons des Francs Loisirs North Bay Ont $52,000, L'Assoc Canadienne Française de l'Ontario Régionale de Cochrane Iroquois Falls Iroquois Falls Ont $50,500, Outaouais Alliance Hull Que $104,500, Quebec Farmers Assoc Federation Dorion Que $80,000, Quebec Young Farmer's Provincial Federation Dorion Que $60,000, Société Acadienne N-B Petit Rocher NB $564,000, Société Culturelle Régionale Dieppe-Moncton Inc Moncton NB $55,200, Société des Jeux de l'Acadie Inc Petit Rocher NB $67,000, Société Franco Manitobaine Saint Boniface Man $780,000, Société Nationale des Acadiens Shédiac NB $73,000, Société Saint Pierre les Trois Pignons Chéticamp NS $60,000, Société Saint Thomas d'Aquin Summerside PEI $405,000, Terre Neuviens Français Cap Saint Georges Cap Saint Georges Nfld $108,695, Théâtre du P'tit Bonheur Toronto Ont $54,500, Théâtre Français d'Edmonton Edmonton Alta $72,500, Théâtre Action Ottawa Ont $89,000, Troupe de la Seizième Vancouver BC $62,311, Ukrainian Community Development Committee Manitoba Section Winnipeg Man $100,000, Université de Moncton Centre Universitaire Saint Louis Maillet Edmundston NB $200,000, Université d'Ottawa service de l'éducation permanente Ottawa Ont $86,652, Voice of English Quebec Quebec Que $138,000.

Contributions, under terms and conditions approved by the Governor in Council in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools and to associations of independent schools $201,272,042— Collège Notre-Dame Sudbury Ont $107,856, Conseil des ministres de l'Education Toronto Ont $13,917,415, Lycée Claudel Ottawa Ont $114,888 Minister of Finance and Industry Province of New Brunswick Fredericton NB $26,070,969, Minister of Finance Province BC Victoria BC $7,504,014, Minister of Finance Province of Sask Regina Sask $2,853,411, Ministre des Finances du Québec Montréal Qué $81,474,155, Newfoundland Exchequer Account Div of Adult and Continuing Education St John's Nfld $2,238,817, Nfld Exchequer Account Minister of Finance St John's Nfld $237,250, Provincial Treasurer Provinces of: PEI Charlottetown PEI $1,210,289, Ontario Toronto Ont $48,206,537, Alberta Edmonton Alta $6,116,755, Nova Scotia Halifax NS $4,165,397, The Toronto French School Toronto Ont $193,182, Trésorier Provincial Province du Manitoba Winnipeg Man $6,084,872.

Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility $666,340—Government of Northwest Territories Yellowknife NWT $234,477, Government of the Yukon Territory Whitehorse YT $431,863.

Contributions to institutions, associations and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education $714,273—Assoc Canadienne des professeurs de langue seconde Moncton NB $50,705, Assoc Canadienne des professeurs

SECRETARY OF STATE—*Continued*

d'immersion Ottawa Ont $54,415, Canadian Parents for French Ottawa Ont $154,744, Centre International de recherche sur le bilinguisme Quebec Que $87,000, Université d'Ottawa Ottawa Ont $138,051.

Contributions in respect of national federations and provincial associations as well as other groups, associations or institutions promoting the development of official language minority groups $1,971,129—Assoc Culturelle de Bellevue Inc St-Isidore-de-Bellevue Sask $108,900, Centre Culturel Maillard Gravelbourg Sask $250,000, Centre Culturel Colombien Vancouver BC $144,839, Centre Culturel Français de l'Okanagan Kelowna BC $67,500, Comité du Centre de Recherche Winnipeg Man $50,000, Fédération Culturelle des Canadiens Français St-Boniface Man $347,153, Productions de l'Étoile Inc Caraquet NB $83,000, Provincial Treasurer Province of Nova Scotia Halifax NS $396,668, Société Franco Manitobaine Saint Boniface Man $230,000, Université de Moncton Edmundston NB $55,400.

Contributions to non-public federal administrations as well as national and provincial associations for expansion of linguistic services $1,775,204—Assoc des villes jumelées du Canada Montréal Qué $55,516, Canadian Conference of Catholic Bishops Ottawa Ont $78,232, Civil Service Commission Toronto Ont $56,520, Comité Consultatif Interministériel sur les langues officielles Fredericton NB $162,463, Council for Canadian Unity Montréal Qué $100,000, Department of Justice Fredericton NB $300,000, Department of Culture Heritage and Recreation Winnipeg Man $381,751, National Council of YMCA's of Canada Ottawa Ont $117,461.

EDUCATION SUPPORT PROGRAM $2,481,607,901

Contributions to post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development $10,232,593—Canadian Institute for Advanced Research Toronto Ont $180,000, Carleton University Ottawa Ont $57,750, Centre d'étude en enseignement du Canada Quebec Que $1,720,000, Institut National de la recherche scientifique Ste-Foy Que $360,000, Laurentian University of Sudbury Sudbury Ont $103,450, McMaster University Hamilton Ont $69,065, Memorial University Newfoundland St John's Nfld $450,000, Nova Scotia Agricultural College Truro NS $205,050, Saint Mary's University Halifax NS $86,000, St Thomas University Fredericton NB $500,000, Trent University Peterborough Ont $250,000, Université d'Ottawa Ottawa Ont $500,000, Université Laval Faculté de Droit et département d'Information et Communications Ste-Foy Que $500,000, Université Simon Fraser Burnaby BC $500,000, University Dalhousie Halifax NS $262,600, Université de Montréal Montréal Que $474,543, Universities of: Alberta Edmonton Alta $500,000, British Columbia Vancouver BC $500,000, Calgary Intramural Council Calgary Alta $95,656, New Brunswick Fredericton NB $325,000, Toronto Toronto Ont $725,000, Victoria Victoria BC $500,000, Waterloo Waterloo Ont $68,478, Western Ontario London Ont $900,000, York Downsview Ont $400,000.

Post-secondary education payments to the provinces pursuant to Part VI of the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act $2,264,823,867—Government of the Northwest Territories Yellowknife NWT $4,481,500, Government of the Yukon Territory Whitehorse YT $2,258,000, Minister of Finance Provinces of: Nova Scotia Halifax NS $89,866,000, PEI Charlottetown PEI $12,933,000, Minister of Finance and Industry Province of New Brunswick Fredericton NB $73,704,000, Minister of Finance Province of BC Victoria BC $289,457,000, Ministre des Finances du Québec Montréal Qué $463,625,367, Nfld Exchequer Account St John's Nfld $59,688,000, Provincial Treasurers Provinces of: Sask Regina Sask $115,066,000, Ontario Toronto Ont $837,358,000, Manitoba Winnipeg Man $114,586,000, Alberta Edmonton Alta $201,801,000.

The provision of funds for interest payments, liabilities and alternative payments to provinces under the Canada Student Loans Act $206,551,441

CITIZENSHIP AND CULTURE PROGRAM $162,630,012

Grants to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of Citizens in Canadian society, to groups and organizations for youth $22,239,701—Action Education des Femmes Ottawa Ont $50,000, Alberta Status of Women Action Committee Edmonton Alta $70,000, Assoc Féminine d'Éducation et d'Action Sociale AFEAS Montreal Que $75,000, Assoc des Femmes Collaboratrices Ste-Martine Que $80,000, Booth Memorial Jr Secondary Prince Rupert BC $51,805, Canadian Assoc for Adult Education Toronto Ont $157,500, Canadian Congress for Learning Opportunities for Women CCLOW Toronto Ont $189,000, Canadian Day Care Advocacy Assoc Saskatoon Sask $90,000, Canadian Interfaith Network Toronto Ont $135,000, Canadian Mental Health Assoc Toronto Ont $60,000, Canadian Research Institute for the Advancement of Women CRIAW Ottawa Ont $295,715, Canadian Woman Studies Les Cahiers de la Femme Downsview Ont $50,000, Cdn Legal Advocacy Information and Research Assoc of the Disabled Ottawa Ont $50,000, Cdn Red Cross Society Toronto Ont $50,000, Coalition of Provincial Organizations of the Handicapped Winnipeg Man $345,000, Collège St Charles Garnier Quebec Que $55,641, Comité Organisateur du XXXIIe Congrès Mondial de 85 de la Fédération Internationale des Jeunesses Musicales Montreal Que $50,000, École Secondaire Donnacona Donnacona Que $79,861, École Secondaire le Campus Ste-Foy Que $58,895, École Secondaire les Compagnons de Cartier Ste-Foy Que $52,221, École Secondaire St-Marc St-Marc-des-Carrières Que $52,147, Fédération des Femmes du Québec Montreal Que $69,520, Fondation MacDonald Stewart Montreal Que $50,000, Frontiers Foundation Inc Toronto Ont $100,000, Groupe Pax Humana Group Ottawa Ont $60,000, Halifax Explosion Memorial Bells Committee Halifax NS $103,000, Institut Canadien d'Éducation des Adultes Montreal Que $173,500, Last Touch Regional Youth Council Inc Litpon Sask $78,000, Les Créations des Enfants CS Montreal Que $63,905, Makomi Status of Women Council Happy Valley Labrador $52,261, Manitoba Action Committee on the Status of Women Winnipeg Man $101,000, Mediawatch Evaluation Medias Vancouver BC $160,000, Mennonite Central Committee Kitchener Ont $75,000, National Action Committee on the Status of Women Toronto Ont $358,457, National Assoc of Women and the Law Ottawa Ont $107,015, National Council of YMCA's of Canada Ottawa Ont $94,500, National Voluntary Organizations Coalition Ottawa Ont $126,000, Northwestern Ontario Women's Decade Council Thunder Bay Ont $68,000, Okanagan Women's Coalition Vernon BC $52,480, Ont Assoc of Interval andTransition Houses Toronto Ont $52,144, Polyvalente Charlesbourg Charlesbourg Que $79,424, Project Mayday Schreiber Ont $51,750, Relais Femmes de Montréal Inc Montreal Que $78,000, Resources for Feminist Research Documentation sur la recherche féministe Toronto Ont $50,000, Saskatchewan Battered Women's Advocacy Network Regina Sask $51,525, Status of Women Society Sask Action Committee Regina Sask $130,500, TV Ontario Toronto Ont $50,000, United Nations Assoc in Canada Ottawa Ont $58,600, Vancouver Women in Focus Society Vancouver BC $51,000, Vancouver YMCA and Red Cross Youth Vancouver BC $60,000, Winnipeg International Children's Festival Inc Winnipeg Man $60,000, Women's Research Centre Vancouver BC $75,000.

Grants to Friendship Centres, native women's groups, native community groups and native newspapers $25,085,527—Aboriginal Multi-Media Society of Alberta Edmonton Alta $461,860,

SECRETARY OF STATE—*Continued*

Alberta Native Women's Assoc Region 4 Edmonton Alta $71,155, Algonquin Council of Western Quebec Val d'Or Que $52,183, Alliance Autochtone du Québec Hull Que $437,511, Assoc of Iroquois and Allied Indians London Ont $139,209, Avataq Cultural Institute Inukjuak Que $65,610, Baffin Region Inuit Assoc Frobisher Bay NWT $176,469, Batoche Centenary Corporation Saskatoon Sask $200,000, Battleford's Indian and Metis Friendship CentreNorth Battleford Sask $189,393, BC Native Women's Society Kamloops BC $54,300, Bonnyville Canadian Native Friendship Centre Bonnyville Alta $187,433, Brandon Indian and Metis Friendship Centre Inc Brandon Man $154,409, Calgary Native Friendship Society Calgary Alta $192,903, Canadian Native Friendship Centre Edmonton Alta $190,903, Can-Am-Windsor-Indian Friendship Centre Windsor Ont $83,335, Carrier Sekani TribalCouncil Prince George BC $56,216, Central Okanagan Indian Friendship Society Kelowna BC $111,795, Centre d'Amitié Autochtone de Québec Inc Loretteville Qué $156,394, Centre d'Amitié Autochtone de la Tuque Inc La Tuque Que $141,185, Centre d'Entraide et d'Amitié Autochtone de Senneterre Inc Senneterre Qué $117,671, Committee for Original Peoples Entitlement Inuvik NWT $308,531, Conseil Attikamek Montagnais Villagedes Hurons Que $147,380, Corporation nos terres 1534-1980 François Gros Louis Village des Hurons Que $50,000, Council for Yukon Indians Whitehorse YT $577,351, Cree Indian Center of Chibougamau Inc Chibougamau Que $158,936, Dauphin Friendship Centre Inc Dauphin Man $150,488, Deh Cho Society Friendship Centre Fort Simpson NWT $102,665, Dene Nation Yellowknife NWT $356,383, Doh Day de Claa Indian Friendship Centre Prince George BC $161,128, Federation of Newfoundland Indians St George's Nfld $94,018, Femmes Autochtones du Québec Inc Montreal Que $173,508, Flin Flon Indian Metis Friendship Assoc Inc Flin Flon Man $154,587, Fort Erie Native Friendship Centre Fort Erie Ont $84,977, Fort Nelson Liard Native Friendship Society Fort Nelson BC $103,957, Fort St John Friendship Society Fort St John BC $124,560, Friendship House Assoc of Prince Rupert Prince Rupert BC $125,608, Grand Council of the Crees of Quebec Val d'Or Que $105,672, Grand Council Treaty No 3 Kenora Ont $152,474, Grande Prairie Friendship Centre Grande Prairie Alta $124,073, Hamilton Regional Indian Centre Hamilton Ont $156,601, High Prairie Native Friendship Centre High Prairie Alta $101,619, Indian and Metis Friendship Centre of Winnipeg Inc Winnipeg Man $219,931, Indian Assoc of Alberta Edmonton Alta $462,241, Indian Friendship Centre Sault Ste Marie Ont $130,771, Indian News Media Stand Off Alta $279,700, Indian Metis Friendship Centre of Prince Albert Corp Prince Albert Sask $208,627, Ingamo Hall Friendship Centre Inuvik NWT $206,368, Ininew Friendship Centre Cochrane Ont $120,646, Interior Indian Friendship Society Kamloops BC $180,736, Keewatin Inuit Assoc Rankin Inlet NWT $315,353, Kermode Friendship Society Terrace BC $126,704, Kiginak Friendship Centre Inc La Ronge Sask $122,069, Kitikmeot Inuit Assoc Cambridge Bay NWT $322,353, Labrador Friendship Centre Happy Valley Labrador $156,618, Labrador Inuit Assoc Nain Labrador $275,152, Lynn Lake Friendship Centre Inc Lynn Lake Man $147,355, Makivik Corporation Westmount Que $342,470, Manitoba Keewatinowi Okemakanac Inc Thompson Man $252,716, Ma-Mow-We-Tak Centre Inc Thompson Man $151,534, Metis Assoc of the Northwest Territories Yellowknife NWT $327,540, Mic Mac Native Friendship Centre Halifax NS $173,403, Mohawk Nation Quebec Kahnawake Que $107,835, Moose Jaw Native Friendship Centre Corp Moose Jaw Sask$146,919, Moosonee Native Friendship Centre Moosonee Ont $108,873, Napi Friendship Assoc Pincher Creek Alta $119,427, Naskapi Montagnais Innu Assoc Northwest River Labrador $151,753, National Assoc of Friendship Centres Ottawa Ont $470,450, Native Canadian Centre of Toronto Toronto Ont $249,156, Native Communication Inc. Thompson Man $192,000, Native Communications Society of Nova Scotia Sydney NS $243,694, Native Communications Society of the Western NWT Yellowknife NWT $234,172, Native Council of Nova Scotia Truro NS $269,491, Native Council of PEI Charlottetown PEI $193,837, Native Education Concern Group c/o Native Education Branch Winnipeg Man $75,000, Native Friendship Centre Montreal Montreal Que $165,920, Native Women Coordinating Committee Winnipeg Man $70,900, Native Women's Assoc of Canada Ottawa Ont $50,000, Ne-Chee Friendship Centre Kenora Ont $131,098, New Brunswick Assoc of Metis and Non Status Indians Fredericton NB $299,086, Niagara Regional Native Centre Niagara on the Lake Ont $169,763, Nishnawbe Gamik Friendship Centre Sioux Lookout Ont $164,721, Nistawoyou Assoc Friendship Centre Fort McMurray Alta $135,327, North Bay Indian Friendship Centre North Bay Ont $127,467, North Coast Tribal Council Prince Rupert BC $65,627, Northwest Friendship Centre Inc Meadow Lake Sask $155,871, N'Amerind London Friendship Centre London Ont $173,586, N'swakamok Native Friendship Centre Sudbury Ont $156,601, Nunatsiakmiut Incorporated Frobisher Bay NWT $191,118, Odawa Native Friendship Centre Inc Ottawa Ont $125,657, Okalakatiget Society Postville Labrador $128,227, Ontario Native Women's Assoc Thunder Bay Ont $82,100, Parry Sound Indian Friendship Centre Parry Sound Ont $120,554, Pauktuutit Inuit Women's Assoc Ottawa Ont $185,616, Port Alberni Friendship Centre Port Alberni BC $126,756, Portage Friendship Centre Inc Portage La Prairie Man $166,682, Quesnel Tillicum Society Quesnel BC $150,284, Red Lake Indian Friendship Centre Red Lake Ont $202,484, Regroupement des Centres d'Amitié Autochtone du Québec Montreal Que $102,147, Roaring Rapids Friendship Centre Fort Smith NWT $146,592, Rocky Native Friendship Centre Rocky Mountain House Alta $123,125, Sagitawa Friendship Centre Society Peace River Alta $119,427, Saskatchewan Native Communications Wheta Matowin Corporation Regina Sask $131,684, Saskatchewan Native Women's Assoc Regina Sask $71,643, Saskatchewan Northern Native Communication Corp La Ronge Sask $53,750, Saskatoon Indian and Metis Friendship Centre Inc Saskatoon Sask $194,693, Selkirk Friendship Centre Inc Selkirk Man $154,409, Sik Ooh Kotok Friendship Society Lethbridge Alta $132,986, Smithers Indian Friendship Centre Society Smithers BC $123,757, Swan River Indian and Metis Friendship Centre Inc Swan River Man $188,052, The Pas Friendship Centre Inc The Pas Man $168,293, Thunder Bay Indian Youth Friendship Society Thunder Bay Ont $169,763, Thunderbird Friendship Centre Geraldton Ont $113,657, Tillicum Haus Society Nanaimo BC $130,756, Timmins Native Friendship Centre Timmins Ont $109,862, Tree of Peace Friendship Centre Yellowknife NWT $220,590, Union BC Indian Chiefs Vancouver BC $274,776, Union NS Indians Sydney NS $243,448, Union of NB Indians Fredericton NB $308,378, Union of Ontario Indians Toronto Ont $241,218, United Native Friendship Centre Fort Frances Ont $131,098, United Native Nations Friendship Society Vernon BC $95,784, Vale Island Friendship Centre Hay River NWT $111,863, Valley Native Friendship Centre Society Duncan BC $99,081, Victoria Native Friendship Centre Victoria BC $201,463, Wawata Native Communications Society Sioux Lookout Ont $328,222, West Coast Professional Native Women's Assoc Vancouver BC $66,298, Winnipeg Council of Treaty and Status Inc Winnipeg Man $60,000, Yorkton Friendship Centre Yorkton Sask $158,871.

Grants to voluntary groups, universities, institutions and individuals for promoting cultural development $13,961,866—Arusha Cross Cultural Centre Calgary Alta $75,500, Calgary Immigrant Women's Centre Calgary Alta $85,450, Canadian Ethnocultural Council Youth Committee Ottawa Ont $75,000, Canadian Interfaith Network Toronto Ont $65,000, Canadian Labour Congress Ottawa Ont $53,000, Centre Scuola E Cultura Italiana Toronto Ont $172,660, Chinese Lingual Cultural Centre of Canada Toronto Ont $75,840, Edmonton Immigrant Services Assoc Edmonton Alta $59,215, Federation of Sikh Societies of Canada

SECRETARY OF STATE—*Continued*

Ottawa Ont $61,500, Festival Mondial de Folklore de Drummondville Drummondville Que $100,000, Foundation to Commemorate the 1933 Ukraine Famine Lachine Que $50,000, Greek Community of Metro Toronto Inc Toronto Ont $69,300, Hamilton Dante Centre for Italian Language and Culture Hamilton Ont $54,840, Hellenic Federation Parents and Guardians Greater Montreal Montreal Que $74,040, Jewish Educational Council of Greater Montreal Montreal Que $68,660, Kent County Council Committee for the Creation of Uncle Tom's Cabin Historical Site Chatham Ont $100,000, National Assoc of Japanese Canadians Winnipeg Man $82,000, Oasis Orientation Adjustment Services for Immigrants Society Vancouver BC $54,000, Ontario Council of Agencies Serving Immigrants OCASI Toronto Ont $75,000, Pacific Immigrant Resources Society PIRS Britannia Community Services Centre Vancouver BC $50,000, Patronat Italo Canadien pour l'assistance aux immigrants Inc Montreal Qué $90,260, Toronto Board of Jewish Education Willowdale Ont $323,915, Ukrainian Canadian Committee Winnipeg Man $100,000, Ukrainian Canadian Committee Alta Edmonton Alta $55,000, Ukrainian Community Development Committee Manitoba Section Winnipeg Man $90,000, Ukrainian Famine Research Committee Toronto Ont $50,000.

Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their Provincial Capital $180,000

Canada's Birthday celebrations $2,205,423—Comité de la Fête du Canada au Québec Montréal Qué $59,439.

Grants to Ontario municipalities and voluntary organizations for the celebration of Ontario's Bicentennial $1,366,972

Grant to the Old Fort William Volunteer Association for the celebration of Ontario's Bicentennial $25,000

Grant to the Nova Scotia Parade of Sail 1984 Committee for the 450th anniversary of the arrival of Jacques Cartier $50,000—The Nova Scotia Parade of Sail Committee Halifax NS $50,000.

Grant to the "Corporation du 450ième anniversaire de Cartier à Gaspé" for the 450th anniversary of the arrival of Jacques Cartier $50,000—Corporation du 450ième anniversaire de Cartier Gaspé Qué $50,000.

Grant to eight corporations hosting the Challenge Labatt Canada Sailing Race, 1984 $70,000

Grant to the "Festival Villes et Voiliers 1984 du Canada" $38,000

Grants to New Brunswick municipalities and local service districts towards local programs of Bicentennial celebrations $814,580—City of Moncton Moncton NB $55,993, City of Saint John Saint John NB $81,771.

Payments under Lieutenant-Governors Superannuation Act $111,811

Supplementary retirement benefit—Former Lieutenant-Governor $30,065

Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $1,174,939—Assoc for Canadian Studies Ottawa Ont $158,316, Assoc of Canadian Community Colleges Toronto Ont $125,000, Assoc of Canadian Community Colleges Bulletin Toronto Ont $75,000, Canada Studies Foundation Toronto Ont $125,000, Cdn Institute for Historical Microreproductions Ottawa Ont $165,000, Fernwood Books Ltd Toronto Ont $65,000.

Grants to organizations, institutions, and groups involved in human rights activities $802,527—Action Travail Femmes Québec Montreal Que $50,000, Canadian Human Rights Foundation Montréal Que $77,220, Cdn Rights and Liberties Federation Ottawa Ont $50,000.

Grants for legal costs of court challenges clarifying linguistic and minority language education rights set out in the Constitution $202,885

Contributions toward the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share $7,389,629—Minister of Finance Provinces of: BC Victoria BC $2,230,000, Sask Regina Sask $70,016, Ministre des Finances du Québec Montreal Que $963,208, Provincial Treasurer Provinces of: Ontario Ministry of Citizenship Culture Toronto Ont $2,224,799, Ontario Ministry of Colleges Universities Toronto Ont $449,199, Manitoba Winnipeg Man $396,049, Alberta Edmonton Alta $1,016,204.

Contributions to the Provinces and Territories towards the cost of language texts for citizenship classes $498,486—Minister of Finance Province of BC Victoria BC $120,000, Provincial Treasurer Provinces of: Ontario Toronto Ont $100,000, Alberta Edmonton Alta $185,484.

Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of citizens in Canadian society, to voluntary organizations for youth exchange projects $55,909,988—Assoc des Médias Ecrits Communautaires du Québec Inc Montréal Qué $81,949, Assoc of Canadian Community Colleges Toronto Ont $280,000, Canadian 4-H Council Ottawa Ont $563,059, Canadian Student Debating Federation Toronto Ont $57,932, Cda Student Exchange Program Montreal Que $106,000, Cdn Bureau for International Education Ottawa Ont $379,274, Cdn Council of Christians and Jews Toronto Ont $550,434, Faculté de l'Éducation Permanente Université de Montréal Montreal Que $100,000, Foundation for the Study of Processes of Government in Canada Ottawa Ont $65,000, Interchange on Canadian Studies National Conference Summerside PEI $158,936, OPCAN Katimavik Montreal Que $49,700,000, SEVEC Society for Educational Visits and Exchanges in Canada Ottawa Ont $975,000, Simon Fraser University Student Services Burnaby BC $500,000, Terry Fox Canadian Youth Center Ottawa Ont $789,500, Vancouver Status Women Vancouver BC $63,050, YMCA of Metropolitan Toronto Toronto Ont $897,511.

Contributions to native associations, native women's groups, native communications societies, Friendship Centres and Capital Assistance for Friendship Centres $23,028,281—Aboriginal Radio Television Society Edmonton Alta $99,947, Association of Metis and Non Status Indians of Sask Regina Sask $760,312, Baffin Region Inuit Assoc Frobisher Bay NWT $172,087, Brotherhood of Indian Nations Winnipeg Man $85,344, Cariboo Friendship Society Williams Lake BC $180,789, Centre d'Entraide Autochtone Val d'Or Inc Val d'Or Que $151,631, Conayt Friendship Society Merritt BC $95,784, Council for Yukon Indians Whitehorse YT $65,361, Federation of Saskatchewan Indians Prince Albert Sask $561,055, First Nations Confederacy Inc Winnipeg Man $208,943, Hamilton Regional Indian Centre Hamilton Ont $87,500, High Level Native Friendship Centre High Level Alta $80,680, Inuit Broadcasting Corp IBC Ottawa Ont $1,755,625, Inuit Committee on National Issues Ottawa Ont $1,184,823, Inuit Tapirisat Cda Ottawa Ont $751,231, Inuvialuit Communications Society Inuvik NWT $463,589, James Bay Cree Communications Society Val d'Or Que $370,413, Kiginak Friendship Centre La Ronge Sask $150,000, Lillooet Friendship Centre Society Lillooet BC $95,784, Lloydminster Native Friendship Centre Inc Lloydminster Sask $96,520, Louis Riel Metis Assoc of BC Dawson Creek BC $105,890, Manitoba Metis Federation Inc Winnipeg Man $672,110, Mannauwanis Native Friendship Centre Society St Paul Alta $80,680, Metis Assoc of Alberta Edmonton Alta $483,477, Metis National Council Saskatoon Sask $1,068,680, Mic Mac Social and Economic Development Assoc Conne River Nfld $68,018, Mikisew Broadcasting Corp Inc

SECRETARY OF STATE—*Continued*

Thompson Man $350,000, Mission Indian Friendship Centre Mission BC $119,360, Moose Mountain Friendship Centre Carlyle Sask $96,520, National Assoc of Friendship Centres Ottawa Ont $317,131, National Indian Brotherhood Ottawa Ont $1,679,250, Native Communications Society Northern Broadcasting Terrace BC $59,400, Native Communications Society of British Columbia Vancouver BC $357,744, Native Communications Society of the Western NWT Yellowknife NWT $456,000, Native Council of Canada Ottawa Ont $1,615,320, Native Council of Canada Alberta Calgary Alta $65,929, Native Council of Manitoba Winnipeg Man $83,919, Native Women's Assoc of Canada Ottawa Ont $281,600, Nawican Friendship Centre Dawson Creek BC $119,361, Nishnawbe Aski Nation Timmins Ont $213,332, Northern Native Broadcasting Yukon Whitehorse YT $495,768, Okalakatiget Society Nain Labrador $490,000, Ont Metis and Non-Status Indian Association Sault Ste Marie Ont $731,878, Pauktuutit Inuit Women's Assoc Ottawa Ont $200,000, Qu'Appelle Valley Friendship Centre Inc Fort Qu'Appelle Sask $96,520, Regina Friendship Centre Corp Regina Sask $199,627, Riverton and District Friendship Centre Inc Riverton Man $255,877, Roaring Rapids Friendship Centre Fort Smith NWT $138,475, Sappujjijit Friendship Centre Rankin Inlet NWT $107,344, Saskatchewan Northern Native Communication Corp La Ronge Sask $350,000, Skookum Jim Friendship Centre Whitehorse YT $129,215, Slave Lake Native Friendship Centre Society Slave Lake Alta $152,778, Société de Communication Attikamek Montagnaise Village des Hurons Qué $549,200, Tansi Friendship Centre Society Chetwynd BC $80,680, Tagramiut Nipingat Inc Dorval Qué $1,508,806, United Native Nations Vancouver BC $555,928, Vancouver Indian Centre Society Vancouver BC $187,868, Wa Wa Ta Native Communications Society Sioux Lookout Ont $524,000, Ye Sa To Communications Society Whitehorse YT $150,972, Zhahti Koe Friendship Centre for Providence NWT $83,977.

Contributions to voluntary groups, universities, institutions and individuals for promoting cultural development $4,409,655—Affiliation of Multicultural Societies and Service Agencies of BC Vancouver BC $70,500, Black Community Council of Quebec Inc Montreal Que $56,200, Calgary Multicultural Centre Service Group Calgary Alta $57,500, Canadian Arab Federation Islington Ont $65,000, Canadian Assoc of Chiefs of Police Research Foundation 1982 Inc Ottawa Ont $152,103, Canadian Council for Multicultural and Intercultural Education Regina Sask $162,630, Canadian Folk Arts Council Toronto Ont $300,000, Centre Interculturel Monchanin Montreal Que $57,000, Chinese Canadian National Council Scarborough Ont $79,000, Citizenship Council of Manitoba Inc Winnipeg Man $63,000, Cross Cultural Communications Centre Toronto Ont $90,000, Hamilton and District Multicultural Council Hamilton Ont $53,000, Inter Cultural Assoc of Greater Victoria Victoria BC $65,747, Maison Internationale Rive Sud Ville Brossard Que $74,000, Multicultural Council of Saskatchewan Inc Regina Sask $89,000, Multicultural Council of Windsor and Essex County Windsor Ont $52,500, Multicultural Society of Kelowna Kelowna BC $52,500, National Assoc of Canadians of Origins in India Toronto Toronto Ont $59,600, National Federation of Pakistani Canadians Ottawa Ont $61,000, National Multicultural Theatre Assoc Toronto Ont $115,000, PEI Multicultural Council Charlottetown PEI $62,500, St Catharines Folk Arts Council Multicultural Centre St Catharines Ont $50,400, Sudbury Regional Multicultural Centre Sudbury Ont $77,500, The Celtic Chair Campaign Inc Ottawa Ont $350,000, The Charitable Irish Society Halifax NS $300,000, The Murray Anthony Elia Charitable Foundation Mississauga Ont $350,000, Thunder Bay Multicultural Assoc Thunder Bay Ont $63,000.

Contribution to the Corporation "Québec 1534-1984" for the 450th anniversary of the arrival of Jacques Cartier in Quebec $200,000—Québec 1534-1984 Quebec Que $200,000.

Contribution to the New Brunswick Bicentennial Commission in support of Bicentennial celebrations $935,357—Commission du Bicentenaire du Nouveau-Brunswick Fredericton NB $835,357, New Brunswick Bicentennial Commission Fredericton NB $100,000.

Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies $1,657,611—Assoc of Canadian Community Colleges Bulletin Toronto Ont $67,550, Canada Studies Foundation Toronto Ont $286,000, Canadian Learning Materials Centre Halifax NS $183,530, Centre d'étude en enseignement du Canada Quebec Que $713,063, La Fondation Québécoise d'éducation économique Montreal Que $50,000, Université Laval Ste-Foy Que $65,000.

Contributions to organizations, institutions, and groups involved in human rights activities $191,709—Canadian Red Cross Society Toronto Ont $80,000.

Social Sciences and Humanities Research Council $57,009,000

Research Training and Support for Scholars $18,271,107

Research grants to promote advance research $16,524,995— J Allard Montreal Que $77,996, R Cohen Vancouver BC $75,719, M Connelly Toronto Ont $299,641, M Dagenais Montreal Que $133,768, E Deleury Quebec Que $60,000, A Discuillo Montreal Que $70,370, S Dolan Montreal Que $61,294, G Ducatenzeiller Montreal Que $53,273, J Gaskell Vancouver BC $50,415, A Hamilton Kingston Ont $55,586, C Hector Montreal Que $60,000, J Helliwell Vancouver BC $80,310, P Hirschbuhler Ottawa Ont $50,120, J Holladay Toronto Ont $68,055, S Hunka Edmonton Alta $75,246, D Jackson London Ont $80,779, H Kallman Ottawa Ont $103,002, R Lambert Waterloo Ont $398,449, W Lambert Montreal Que $79,749, J Legare Montreal Que $207,183, M Lemire Montreal Que $87,699, G Lemoyne Montreal Que $70,521, J Lortie Ottawa Ont $65,800, D Lubell Edmonton Alta $124,000, M Luxton Hamilton Ont $52,517, C Montmarquette Montreal Que $53,290, J Nance Burnaby BC $69,355, M Paradis Montreal Que $60,570, L Poirier Quebec Que $55,558, A Prujiner Quebec Que $75,000, D Redford Toronto Ont $69,605, J Shaw Toronto $73,700, R Shiner Edmonton Alta $51,315, J J Simard Quebec Que $64,738, D Tucker Hamilton Ont $50,277, M Wiebe Kingston Ont $53,858, C Wolfart Winnipeg Man $52,472.

Presidential grants $241,445— Canadian Mediterranean Institute Ottawa Ont $65,000.

Program grants $488,750— H Charbonneau Montreal Que $58,750, E Edgar Halifax NS $210,000, M Swain Toronto Ont $220,000.

Major editorial grant $4,595,423— R Arbour Ottawa Ont $305,861, B H Bakker Toronto Ont $109,557, A Cameron Toronto Ont $197,846, W G Dean Toronto Ont $754,329, J M Debujanda Sherbrooke Que $142,047, M J Edwards Ottawa Ont $112,566, B Gooch Victoria BC $218,626, A K Grayson Toronto Ont $255,449, F G Halpenny Toronto Ont $1,095,000, A Johnston Toronto Ont $179,615, M Juneau Ste-Foy Que $316,265, P Poirier Quebec Que $200,000, R Rempel Hamilton Ont $437,353, J Robson Toronto Ont $133,914, R Schoeffel Toronto Ont $128,772.

General research grants $3,134,447— McGill University Montreal Que $53,844, University of Alberta Edmonton Alta $125,150, University of British Columbia Vancouver BC $139,961, University of Laval Quebec Que $68,361, University of Montreal Montreal Que $73,417, University of Ottawa Ottawa Ont $103,883, University of Toronto Toronto Ont $100,136, University of Western Ontario London Ont $59,558, York University Downsview Ont $68,801.

Aid to Learned Journals $1,828,809

SECRETARY OF STATE—*Concluded*

Aid to Scholarly Manuscripts $1,209,834— J Adair Ottawa Ont $472,924, R Runte Ottawa Ont $736,910.

Conference grants $729,388

Canadian Learned Societies $640,338— Federation Canadienne des Etudes Humaines Ottawa Ont $318,162.

Infrastructure $985,396— Canadian Federation for the Humanities Ottawa Ont $199,000, Social Science Federation of Canada Ottawa Ont $359,000.

Park report grants $18,463

International relations grants $1,174,212

Aid to Small Universities $549,500

Women-Work-World $647,780— D Juneau-Lee Montreal Que $78,246, M Renaud Montreal Que $92,502.

Research Tools $1,847,813— P Baskerville Victoria BC $74,155, E G Finley Ottawa Ont $64,109, Glenbow-Alberta Institute Calgary Alta $65,000, G Heggie Willowdale Ont $58,094, McGill University Montreal Que $50,000, Mount Allison University Sackville NB $50,000, Queen's University Kingston Ont $63,197, A Richardson London Ont $75,000, Service des Archives du Seminaire de Sherbrooke Inc Sherbrooke Que $67,396, L Singer Montreal Que $75,000, University of Saskatchewan Saskatoon Sask $55,398.

Aging Population $1,217,082— T Balakrishnan London Ont $162,554, Simon Fraser University Burnaby BC $200,000, B Spencer Hamilton Ont $78,997, University of Manitoba Winnipeg Man $100,000, University of Toronto Toronto Ont $100,000, V Ujimoto Guelph Ont $54,758.

Specialized Research Collections $800,110— M Lonardo St John's Nfld $54,250.

Management Studies $786,488— Canadian Federation of Deans of Management and Administrative Studies Ottawa Ont $54,250.

Identification of Themes $68,953

Family and Socialization of Children $606,544— J Lewko Sudbury Ont $74,749, Y Peron Montreal Que $84,763, F F Strayer Montreal Que $66,425.

Human Context of Science and Technology $642,123—J P Charland Ottawa Ont $73,375, H Denis Montreal Qué $60,175, J Gandy Toronto Ont $98,230, S Proulx Montreal Que $60,189.

SOLICITOR GENERAL $31,854,458

Department $17,322,276

ADMINISTRATION PROGRAM $17,322,276

Grant to the Canadian Association of Chiefs of Police $50,000

Grant to the Canadian Association for the Prevention of Crime $125,000

Grant to the John Howard Society $50,000

Payments to the Provinces, Territories, public and private bodies in support of activities complementary to those of the Solicitor General $1,896,159—Canadian Assoc of Elizabeth Fry Societies Ottawa Ont $55,925, Dalhousie University Halifax NS $50,000, National Joint Committee of the CACP and FSC Ottawa Ont $150,170, Simon Fraser University Burnaby BC $55,000, Societe de Criminologie du Quebec Montreal Que $122,277, St Leonard's Society of Canada Windsor Ont $51,512, Universite de Montreal Montreal Que $130,000, University of Toronto Toronto Ont $110,000.

Grants to Authorized After-Care Agencies $1,642,846—Assoc des services de Rehabilitation sociale Quebec Montreal Que $152,300, Canadian Assoc for the Prevention of Crime Ottawa Ont $126,100, Canadian Assoc of Elizabeth Fry Societies Ottawa Ont $466,725, John Howard Society of Canada Ottawa Ont $662,200, Prison Arts Foundation Brantford Ont $65,071, St Leonard's Society of Canada Windsor Ont $75,950, The Salvation Army Toronto Ont $94,500.

New Employment and Expansion Development Program $324,084—The Frontier College Toronto Ont $64,566.

Core Funding—National Voluntary Organizations $111,300—The Church Council of Justice and Corrections Ottawa Ont $55,000, National Assoc Active in Criminal Justice Ottawa Ont $56,300.

Contributions to the Provinces and Territories in accordance with agreements with the Minister to assist in program development of information and record-keeping systems relative to the implementation of the Young Offender's Act $622,887—Canadian Assoc of Provincial Court Judges Ottawa Ont $60,000, Department of Community Services Province of Manitoba Winnipeg Man $103,034, The John Howard Society of Canada Ottawa Ont $56,800, Minister of Attorney General Victoria BC $103,730, Provincial Treasurer of Alberta Edmonton Alta $82,976.

Grants to the Provinces and Territories for the implementation of the Young Offender's Act $12,500,000—Government of the Northwest Territories Yellowknife NWT $250,000, Government of the Yukon Territory Whitehorse YT $250,000, Minister of Finance Province of Alberta Edmonton Alta $1,125,000, Minister of Finance Province of British Columbia Victoria BC $1,250,000, Minister of Finance Province of Manitoba Winnipeg Man $750,000, Minister of Finance Province of New Brunswick Fredericton NB $500,000, Minister of Finance Province of Newfoundland St John's Nfld $500,000, Minister of Finance Province of Nova Scotia Halifax NS $625,000, Minister of Finance Province of Prince Edward Island Charlottetown PEI $250,000, Minister of Finance Province of Saskatchewan Regina Sask $750,000, Ministre des Finances Province de Quebec Que $2,500,000, Treasurer of Ontario Toronto Ont $3,750,000.

Correctional Service $1,306,106

Pensions and other employee benefits $164,103

Penitentiary inmates accident compensation $15,177

Payments to survivors of employees of the Penitentiary Service and National Parole Service slain while on duty $44,293

Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services $945,430—Allied Indian and Metis Society Native Liaison Program Vancouver BC $113,125, ARCAD Duvernay Que $53,089, Canadian Training Institute Downsview Ont $95,032, Frontier College Toronto Ont $97,718, M2W2 Association New Westminster BC $51,875, Native Clan Organization Inc Winnipeg Man $113,172, Native Counselling Service of Alberta Edmonton Alta $152,855, Operation Springboard Toronto Ont $77,604.

Contributions to persons who have been relieved of their habitual criminal status, or to organizations, including other levels of government for the delivery of services on their behalf $137,103—John Howard Society Vancouver BC $133,213.

SOLICITOR GENERAL—*Concluded*

Royal Canadian Mounted Police $13,226,076

LAW ENFORCEMENT PROGRAM $13,226,076

Grant to the Royal Canadian Mounted Police Veterans Association $2,500

Grant to the International Association of Chiefs of Police $1,668

Grants to survivor's of members of the Royal Canadian Mounted Police killed in the course of duty $164,069

Contribution to Non-Royal Canadian Mounted Police Forces transportation costs for attendees at Canadian Police College $188,290

Pension under the Royal Canadian Mounted Police Pension Continuation Act $10,967,619

To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty $1,823,795

Pensions to families of members of the Royal Canadian Mounted Police who have lost their lives while on duty $78,135

SUPPLY AND SERVICES $1,445,329

Department $1,198,413

SUPPLY PROGRAM $1,198,413

Contributions to organizations, associations and individuals for projects to promote public education and awareness of science and technology $1,198,413—Youth Science Foundation Ottawa Ont $60,000.

Statistics Canada $246,916

International Association for Research in Income and Wealth New Haven Conn USA $1,787

Inter-American Statistical Institute Washington DC USA $40,628

International Statistical Institute Voorburg Netherlands $1,706

International Working Conference on Health Data Coding System $5,000

Massachusetts Institute of Technology Cambridge Mass USA $50,000

New Employment Expansion and Development Program $20,822

Summer Canada Program $126,973

TRANSPORT $1,216,476,249

Department $473,723,145

DEPARTMENTAL ADMINISTRATION PROGRAM $1,867,242

Grant for transportation research to universities, other organizations, university students and other individuals $1,176,761—Universities of: Dalhousie Halifax NS $75,000, British Columbia Vancouver BC $97,500, Manitoba Winnipeg Man $71,250, Montreal Montreal Que $175,000, New Brunswick Fredericton NB $70,000, Toronto/York Downsview Ont $178,000.

Grant to National Transportation Week Committee $20,000

Contribution for the support of transportation studies at universities and other institutions $599,481—Universities of: Dalhousie Halifax NS $112,160, British Columbia Vancouver BC $70,944, Manitoba Winnipeg Man $63,511, Montreal Montreal Que $180,919, Toronto/York Downsview Ont $78,696.

Contribution in support of transportation of the handicapped activities to Coalition of Provincial Organization of the Handicapped $50,000—Coalition of Provincial Organization of the Handicapped Winnipeg Man $50,000.

Contributions to provincial and municipal governments for transportation research and demonstrations $21,000

MARINE TRANSPORTATION PROGRAM $1,103,957

Grant to the Writer's Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award $150

Grants to Institutions Assisting Sailors $12,300

Grant to the Canada Safety Council $1,667

Contribution to the Centre for Cold Oceans Resource Engineering (C-Core) to support its research and development program $50,000—C-Core St John's Nfld $50,000.

Contribution fees for membership in the International Association of Lighthouse Authorities and for membership in the Permanent International Association of Navigational Congresses $5,620

Contribution to the Council of Forest Industries in support of the Waterborne Debris Abatement Program on the Fraser River $50,000—Environment Canada Hull Que $50,000.

Contribution to the Canadian Red Cross Society in respect of its boating safety program $250,000—The Canadian Red Cross Society Toronto Ont $250,000.

Contribution payment to the Regional Canadian Marine Rescue Auxiliary Associations for the provision of voluntary search and rescue services and the promotion of boating safety through accident prevention and education $534,220—Johnson and Higgins Willis Faber Ltd Toronto Ont $72,490.

Contribution to the Toronto Sesquincentennial Board $200,000—Toronto Sesquincentennial Board Toronto Ont $200,000.

AIR TRANSPORTATION PROGRAM $43,813,360

Grant to Royal Canadian Flying Clubs Association $25,000

Grant to Roger Demers Trust Fund $5,000

Contributions to Air Transport Association of Canada $42,975

Contributions to Royal Canadian Flying Clubs, Schools and Instructors $25,090

Contributions to Air Cadet League of Canada $25,000

Subsidies to air carriers providing community air services in accordance with terms and conditions of contractual agreements as approved by the Governor in Council within the terms of section 18 of the Aeronautics Act, Chapter A-3, revised statutes of Canada, 1970 as amended: Perimeter Airlines (Inland) Limited, for the operation of the Prairie Air Service $35,000

Contributions for the operation of municipal or other airports $17,664,449—Blanc Sablon Que $158,700, Brandon Man $214,656, Broughton Island NWT $187,289, Campbell River BC $162,762, Cape Dorset NWT $148,153, Charlevoix Que $68,700, Charlo NB $675,100, Chevery Que $111,000, Clyde River NWT $111,500, Cranbrook BC $612,794, Dauphin Man $132,219, Dawson Creek BC $739,757, District of Lynn Lake Lynn Lake Man $156,355, Dryden Ont $595,157, Flin Flon Man $221,444, Fort Francis Ont $150,870, Gagnon Que $461,602, Gaspé Que $290,000, Government of the Northwest Territories Yellowknife NWT $3,784,950, Government of the Yukon Territory Whitehorse YT $1,156,693, Hamilton Ont $957,989, Havre St-Pierre

TRANSPORT—*Continued*

Que $106,378, Kelowna BC $624,239, Lake Harbour NWT $130,071, Manitoba Hydro Winnipeg Man $125,799, Ministry of Finance Department of Highways and Transportation Winnipeg Man $236,250, Moosonee Ont $147,380, Natashquan Que $147,493, Pangnirtung NWT $173,500, Peace River Alta $316,447, Pembroke Ont $243,487, Pond Inlet NWT $147,471, Prince Albert Sask $208,929, Provincial Treasurer of Alberta Transport Department of Revenue Accounting Finance Services Edmonton Alta $200,397, Rainbow Lake Alta $88,197, Regina Sask $70,049, Rouyn Que $731,847, Sanikiluag NWT $172,276, Sarnia Ont $199,926, St John's Nfld $500,000, Sudbury Ont $784,281, Thompson Man $310,395, The Toronto Harbour Commission Toronto Ont $380,802.

Quebec Aviation Ltd for services at St Leonard NB $361,591

Contributions to assist in the establishment of, or improvement to, municipal, local, local commercial, or other airports and related facilities $9,315,123—Black Tickle Labrador $1,221,618, Cartwright Labrador $292,565, Charlottetown Square Labrador $806,226, Fogo Island Labrador $380,000, Makkovik Labrador $66,877, Mary's Harbour Labrador $273,886, Nain Labrador $59,295, Paradise River Labrador $2,454,819, Port Hope Simpson Labrador $551,801, Postville Labrador $531,500, Rigolet Labrador $400,320, Other Labrador payments $58,072, Inujivik Que $2,169,381.

Other contributions to assist in the establishment of, or improvements to, municipal, local, local commercial, or other airports and related facilities $5,520,151—Brandon Man $193,400, Brislau Ont $58,632, Chatham NB $117,522, Cochrane Ont $118,283, Corporation Municipale du Village de Parent Que $55,000, Dolbeau Que $93,311, Esterhazy Sask $246,495, Kindersley Sask $250,000, La Tuque Que $212,311, Maniwaki Que $125,600, Moosonee Ont $116,047, Ottawa Ont $1,150,000, Port Hawkesbury NB $97,139, Roberval Que $267,832, Russell Man $221,936, Springdale Nfld $147,486, Ste Anne des Monts Que $400,000, St Stephen NB $305,000, Swan River Man $206,541, Thetford Mines Que $218,816, Village Grandes Bergeronnes Que $125,000, Waterloo Ont $270,000.

Special Recovery Capital Projects Program $8,987,963—Brandon Man $989,955, Charlottenburg Ont $2,344,000, Fort Frances Ont $807,966, Manitouwadge Ont $613,587, Marathon Ont $682,500, Pembroke Ont $2,047,000, Prince Albert Sask $86,055, Sioux Lookout Ont $1,030,113.

Special Employment Initiative Program $1,228,125—Carlyle Sask $100,000, Cochrane Ont $50,000, Iroquois Falls Ont $54,451, Mascouche Que $895,040, Rosetown Sask $100,000.

Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities $19,121—ICAO International Civil Aviation Organization Montreal Que $19,121.

Payment to St Jean sur Richelieu CEGEP Que for air traffic control training $558,772

SURFACE TRANSPORTATION PROGRAM $426,938,586

Grant to Operation Lifesaver Committee in support of a highway-railway crossing safety program $100,000—Operation Lifesaver Montreal Que $100,000.

Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services $14,360,315—Minister of Finance Province of British Columbia Victoria BC $14,360,315.

Grant to the Province of Newfoundland in respect of the provision of coastal ferry services $2,266,927—Department of Transportation Government of Newfoundland and Labrador St John's Nfld $2,266,927.

Grant to the Province of Quebec in respect of the provision of coastal freight and passenger ferry services $2,869,569—Ministre des Finances Gouvernement du Quebec Quebec Que $2,869,569.

Grant to the Government of Quebec for improvements to the Montreal Commuter Train System $1,273,865—Ministre des Finances Gouvernement du Quebec Quebec Que $1,273,865.

Contribution allowances to former employees of Newfoundland Railways, Steamships and Telecommunications Services transferred to Canadian National Railways $1,688,314—Canadian National Railway Montreal Que $1,688,314.

Contribution to the Intercolonial and Prince Edward Island Railway Employee's Provident Fund—Payment to Canadian National Railways in respect of the 1984 deficit of the said Fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1984 $50 per month instead of $20 per month as fixed by the said Act $3,264,169—Canadian National Railway Montreal Que $3,264,169.

Contribution payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Vote 107, Appropriation Act No. 5, 1963) $2,586,466—Canadian National Railway Company Montreal Que $2,586,466.

Contribution payments in support of the Regina Rail Relocation Project in accordance with terms and conditions approved by the Governor in Council $69,556—City of Regina Regina Sask $69,556.

Contributions to provinces and municipalities for the construction of grade separations $2,000,000—Ministre des Finances Gouvernement du Quebec Quebec Que $2,000,000.

Contribution payments in support of grade separations at eight Ontario sites and at Church Avenue in Saint John New Brunswick, approved under Parts II and III of the Railway Relocation and Crossing Act (Special Recovery, Capital Projects Program) $9,560,384—City of Saint John Saint John NB $800,000, City of Scarborough Scarborough Ont $1,573,150, Corporation of the City of Thunder Bay Thunder Bay Ont $809,874, Corporation of the County of Frontenac Kingston Ont $1,100,768, Municipality of Metro Toronto Toronto Ont $910,122, Regional Municipality of Peel Brampton Ont $1,066,471, Regional Municipality of York Newmarket Ont $2,999,999, Treasurer County of Middlesex London Ont $300,000.

Contribution for Special Transportation Services Demonstration Project in Winnipeg $261,942—Age and Opportunity Centre Winnipeg Man $135,900, Fort Garry Legion Winnipeg Man $126,042.

Contribution for the Transportation of the Handicapped $200,000—Minister of Finance Manitoba Winnipeg Man $120,000.

Contribution to Victoriaville for an Urban Transportation Project $300,000—Ministre des Finances Gouvernement du Quebec Quebec Que $300,000.

Contribution payments in support of the Urban Transportation Assistance Program in accordance with the terms and conditions approved by the Governor in Council $6,496,022—Department of Finance Province of Nova Scotia Halifax NS $118,865, Ministre des Finances Gouvernement du Quebec Quebec Que $5,683,163, Municipality of Metro Toronto Toronto Ont $369,200, Regional Municipality of Peel Brampton Ont $216,000.

Contribution to Roads and Transportation Association of Canada $146,685—Roads and Transportation Association Ottawa Ont $146,685.

TRANSPORT—*Continued*

Contributions to selected research agencies to assist them in undertaking research projects and studies which contribute to the traffic accident counter-measure development program $39,584

Contributions in accordance with terms and conditions prescribed by the Governor in Council to assist in strengthening and improving the primary highway network to the provinces of Nova Scotia, New Brunswick, Newfoundland and Prince Edward Island $65,166,314—Department of Finance Province of Nova Scotia Halifax NS $7,126,701, Minister of Finance Province of Prince Edward Island Charlottetown PEI $1,990,098, Province of New Brunswick Fredericton NB $28,172,378, Province of Newfoundland St John's Nfld $27,877,137.

Contribution to the province of Prince Edward Island for subsidiary agreement on Transportation Development $1,133,000—Minister of Finance Province of Prince Edward Island Charlottetown PEI $1,133,000.

Contributions in accordance with terms and conditions prescribed by the Governor in Council for a subsidiary agreement with the province of New Brunswick on Transportation Development for highway construction, upgrading and improvement under the Economic and Regional Development Agreement $6,196,621—Province of New Brunswick Fredericton NB $6,196,621.

Contributions for ferry and coastal passenger and freight services $9,832,380—Coastal Transport Ltd Saint John NB $259,000, Northern Cruiser Company Ltd St John's Nfld $1,088,487, Northumberland Ferries Ltd Charlottetown PEI $5,770,949, Puddister Trading Company Ltd St John's Nfld $529,743, Traversier CTMA Ferry Cap-aux-Meules Que $2,184,200.

Contribution to Atlantic Container Express Ltd for the continuation of steamship operations between Montreal and St John's Nfld $3,747,804—ACE Atlantic Container Express Inc Montreal Que $3,747,804.

Contribution to the Canadian National Railway Company, Canadian Pacific Ltd and Northern Alberta Railway Company towards the capital costs of rehabilitating Prairie Branch Railway Lines in accordance with terms and conditions approved by the Governor in Council $132,900,000—Canadian National Railway Company Montreal Que $62,900,000, Canadian Pacific Ltd Toronto Ont $70,000,000.

Contribution to the Canadian National Railway Company and to Canadian Pacific Limited pursuant to section 73(2) of the Western Grain Transportation Act $29,335,702—Alberta Food Products Ltd Fort Saskatchewan Alta $746,332, Canadian National Railway Company Montreal Que $7,613,490, Canadian Pacific Limited Montreal Que $17,522,680, Canbra Foods Ltd Lethbridge Alta $210,187, CSP Foods Ltd Winnipeg Man $1,442,358, Narp Ltd Sexsmith Alta $779,911, United Oilseed Products Ltd Lloydminster Alta $1,020,744.

Contributions to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in western Canada $16,142,236—Canadian Wheat Board Winnipeg Man $16,142,236.

Contributions in accordance with the terms and conditions prescribed by the Governor in Council for the purchase of grain hopper cars by the Canadian Wheat Board on behalf of the Crown and for their operation and maintenance in accordance with negotiated agreements between the Canadian Wheat Board and Canadian Railway Companies $114,669,967—Canadian Wheat Board Winnipeg Man $114,669,967.

Contributions to certain trucking companies adversely affected by the Western Grain Transportation Act $175,363—Kelsey Trail Trucking Ltd Tilsdale Sask $74,960, Motrux Burnaby BC $51,969.

Contribution to the Canada Grains Council for Grainbase $90,000—Canada Grains Council Winnipeg Man $90,000.

Contribution to the Lakehead Harbour Commission for the Thunder Bay Rail Issues Task Force $17,027

Contribution for the Canada-Manitoba Subsidiary Agreement—Churchill for Infrastructure $48,374

Canadian Transport Commission $742,753,104

Contribution to the Lakehead Harbour Commission $17,027

Contributions under the Railway Relocation and Crossing Act $5,765,813—Canadian National Railways Edmonton Alta $492,260, Moncton NB $277,542, Montreal Que $465,775, Toronto Ont $817,612, Winnipeg Man $298,679, Canadian Pacific Ltd Toronto Ont $1,893,776, Consolidated Rail Corp Philadelphia Pa USA $118,805, Corp of the City of Port Colborne Port Colborne Ont $94,214, Corp of the City of Cambridge Cambridge Ont $225,166, County of Middlesex London Ont $55,632, La Ville d'Amos Que $57,797, Ministry of Transportation & Highways Victoria BC $140,000, Minirtry of Transportation & Communications Downsview Ont $217,813, Town of Cobourg Cobourg Ont $121,957.

Maritime Freight Rates Act $14,531,776—Canada and Gulf Terminal Railway Mont Joli Que $154,899, Canadian National Railway Company Montreal Que $12,833,799, Canadian Pacific Express Co Ltd Toronto Ont $232,569, Canadian Pacific Ltd Montreal Que $939,771, Dominion Atlantic Railway Montreal Que $291,948, Quebec Central Railway Montreal Que $78,790.

Payment of operating subsidies to Regional Air Carriers $1,500,000—Eastern Provincial Airways Ltd Gander Nfld $841,919, Quebecair Saint Laurent Que $658,081.

Payments to Railway Companies of amounts determined pursuant to the provisions of the Western Grain Transportation Act $589,775,787—Canadian National Railway Company Montreal Que $322,626,981, Canadian Pacific Ltd Montreal Que $267,148,806.

Payments to Railway and Transportation Companies of amounts determined pursuant to the provisions of the Railway Act $74,734,213—Algoma Central Railway Sault Ste Marie Ont $3,081,491, Canadian National Railway Co Montreal Que $54,023,395, Canadian Pacific Ltd Montreal Que $17,629,327.

Payments to Railway, Marine and Trucking Companies of amounts determined pursuant to the provisions of the Atlantic Region Freight Assistance Act $56,428,488—Albany Cartage Co Ltd Havelock NB $107,895, A & M Transport Ltd Havelock NB $144,644, Robert A Archibald Trucking Ltd Amherst NS $50,830, G M Armour & Son Ltd Moncton NB $266,932, Atlantic Searoute Ltd Halifax NS $327,585, Gerald Battest Trucking Ltd Pictou NS $64,899, J W Baughan Ltd Sackville NB $68,536, O Bélanger Transport Inc St Come Linière Qué $66,668, Bedford Transport Ltd Halifax NS $145,845, Beothuck Transport Ltd Kensington PEI $67,399, Big Wheels Transport & Leasing Ltd Kensington PEI $425,854, Black's Harbour Transfer Ltd Black's Harbour NB $65,792, L Bilodeau & Fils Ltee Bellechasse Qué $61,943, BMC Ltd Saint John NB $177,352, Boone's Transport Ltd Woodstock NB $53,624, David Brown United Ltd Waterville NS $173,546, Jack Brown Ltd Halifax NS $52,553, Brunswick Petroleum Transport Ltd Dartmouth NS $292,270, Brunswick Transportation Ltd Campbellton NB $73,166, Burgess Contracting Ltd Havelock NB $87,442, Caldwell Transport Ltd Florenceville NB $80,237, Canadian National Rail Montréal Qué $7,500,621, Canadian National Express Etobicoke Ont $193,006, Canadian Pacific Express & Transport Ltd Willowdale Ont $1,287,027, Canadian Pacific Rail Montréal Qué $685,983, Cape Breton Development Corporation Sydney NS $2,842,618, Caron

TRANSPORT—*Concluded*

et Fils Transport Inc Montmagny Qué $89,539, Eloi Cauchon St Ubald Qué $56,869, Cement Cartage Co Ltd Havelock NB $207,993, Clarke Transport Canada Inc Mount Pearl Nfld $53,200, Chabot et Desmarais Inc St Agapit Que $63,041, Coles' Transport Ltd Hawke's Bay Nfld $72,088, Conrad's Transport Ltd Dartmouth NS $71,527, Constructions F Morin Inc Pohen Egamook Qué $98,457, Les Industries Alex Couture Inc St Romuald Qué $164,676, DMR Transport Ltd Saint John NB $60,037, Day & Ross Ltd Hartland NB $3,483,585, Les Déménagements Bellechasse Ancienne Lorette Qué $54,425, Desvraco Inc Degelis Que $264,172, Dominion Atlantic Rail Montréal Qué $151,529, Dow's Trucking Ltd Hartland NB $89,821, Jean Claude Dumais Inc Luceville Qué $92,896, Leo Dussault Transport Ltee Donnacona Qué $81,962, Easson's Transport Ltd Berwick NS $275,843, EDF Transport Ltd Antigonish NS $81,028, Les Entreprises Yvon Levesque Inc Mont Joli Qué $78,263, Les Entreprises H Jalbert St Pamphile Qué $60,211, Falls Transport Ltd Grand Falls NB $258,107, C E Fisher Transport Ltd Brookfield NS $55,739, Florist Transport Ltd Falmouth NS $108,764, R G Freake Ltd Lewisporte Nfld $61,940, Jules Fournier Inc Val Brillant Que $51,315, Noel Godbout Transport Ltee St Quentin NB $51,549, Fernand Gosselin Inc St Romuald Qué $347,595, Grand Falls Central Railway Co Ltd Grand Falls Nfld $204,012, John R Gunn Motor Express Inc Mount Stewart PEI $237,841, Boyd B Harding Ltd Plaster Rock NB $63,176, Hawke Industries Ltd St Barbe South Nfld $73,753, E B Hill & Son Ltd Truro NS $54,491, Hillman's Transfer Sydney NS $95,480, Higgins Trucking Ltd Chipman NB $96,448, Household Movers & Shippers Ltd St John's Nfld $213,969, A & F Hollett & Son Ltd Norris Arm South Nfld $55,545, Interlait Inc St Agapit Qué $70,917, Jardine Transport Ltd Fredericton NB $150,256, Jeric Transport Ltd Fredericton NB $138,848, Canada Steamship Lines Montréal Qué $99,566, Pole Star Transport Ltd Hantsport NS $246,695, Jumbo Motor Express Ltd Etobicoke Ont $753,907, Harold H Knox Chipman NB $55,806, Lariviere & Fils DeBeauce Inc St Zacharie Que $50,867, Ledrew's Express Ltd St John's Nfld $95,225, Joseph Lefrançois Inc St Leon le Grand Qué $160,891, Harold B Legge Port Williams NS $145,310, Lundrigan Group Ltd Corner Brook Nfld $158,287, Gary L MacDonald Nashwoak Bridge NB $63,624, MacDonald's Excavating Ltd Pictou NS $65,106, John E MacLean Enterprises Ltd Margaree Harbour NS $92,905, J P MacInnis Trucking Ltd Whycocomagh NS $97,475, Maritime Ontario Freight Lines Ltd Mississauga Ont $952,086, Maritime Warehousing & Transfer Co Ltd Dartmouth NS $58,718, Matane Gaspésie Transport Inc Matane Qué $234,951, Herve Matte & Fils Camionneurs Ltee Donnacona Qué $80,832, McAuley's Transfer Ltd Centreville NB $232,750, McCulley & Soy Ltd Truro NS $61,641, W A McGibbon Trucking Ltd Anagance NB $63,178, New Brunswick—Québec Transport Ltd Grandfalls NB $71,143, Midland Transport Ltd Moncton NB $2,108,487, Roy's Midway Ltd Saint John NB $358,718, Moffatt Bros Moving & Storage Ltd Truro NS $237,324, Mervin J Mutch Trucking Ltd Red Bank NB $55,647, O'Donnell Trucking Ltd Millerton NB $85,069, O'Neil's Trucking Ltd Florence NS $103,055, Parent Lumber Ltd St Quentin NB $83,564, G T Peyton Trucking Co Ltd Botwood Nfld $62,071, Pike's Ltd St John's Nfld $174,185, Poirier Trucking Ltd Sussex NB $79,393, Provincial Carriers Ltd Mount Pearl Nfld $55,063, R & G Milk Trucking Co Ltd Sussex NB $633,934, Refrigerated Carryall Ltd Moncton NB $277,102, Restigouche Transport Ltd Campbellton NB $289,669, Vaughan Ross Boiestown NB $88,392, RST Industries Ltd Saint John NB $93,042, S & G Transport Ltd Fredericton NB $128,734, S & M Trucking Sydney River NS $118,267, Shediac Dairy Ltd Shediac NB $54,956, Southwest Trucking Ltd Stephenville Nfld $50,818, Summers Transport Ltd St John's Nfld $117,549, Sunbury Transport Ltd Fredericton NB $288,046, Syndicat des Producteurs de lait de Québec (UPA) Duberger Qué $193,118, Thompson's Transfer Co Ltd Middleton NS $359,970, Transbois (Canada) Ltee St Pamphile Qué $231,243, Transport ADS Inc St Henri de Lévis Qué $125,586, Transport Alimentaire du Bas St Laurent Inc Matane Qué $195,639, Transport Amical Amqui Qué $81,067, Transport Bruno Boulianne Ltee Beauce Qué $68,524, Transport E J Bourque Ltee Mont Joli Qué $122,392, Les Transports Julien Bujold Inc St Anaclet Qué $121,988, Transport Cabano Inc Rivière du Loup Qué $55,706, Transport Chabot & Tanguay Inc Ste Justine Qué $111,180, Transport D'Anjou Inc Rivière du Loup Qué $1,140,109, Transport D'Allaire Ltee Montmagny Qué $85,261, Transport Dionne Ltee Mont Joli Qué $62,916, Les Transports Fraser-Ville Inc Rivière du Loup Qué $148,739, Transport Guerette Inc Degelis Qué $98,854, Transport Felix Huard & Fils Ltee Luceville Que $148,470, Transport LFL Inc Beauce Que $59,371, Transport Lac des Aigles Ltee Lac des Aigles Qué $77,003, Transport PA Lessard Inc Beauce Qué $122,231, Transport Luvrac Inc Luceville Que $71,905, Transport de la Matapédia Inc Causapscal Qué $66,368, Transport Morneau Inc St Arsene Qué $114,059, Transport Gerald Pelletier Ltee Isle Verte Qué $134,172, Transport Regis Harrisson Inc Ste Felicite Que $80,523, Transport Route Canada Inc Truro NS $256,303, Transports Route Quebec Inc Ancienne Lorette Que $86,251, Transport Samson Inc Verdun Que $179,328, Transport Jean Soucy Inc St Alex André Qué $78,090, Transports Speribel Inc Ancienne Lorette Qué $2,193,179, Transport Theberge Ltee Rimouski Qué $197,661, Transport Y Thebarge Inc Rimouski Que $50,763, Translait Inc Ste Claire Qué $201,237, Westfield Transport Ltd Truro NS $50,070.

TREASURY BOARD $562,719

Secretariat $562,719

CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM $148,000

Institute of Public Administration of Canada $145,000

Federal Institute of Management $3,000

EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM $414,719

Payment under earlier superannuation and retirement acts $8,135

Public Service Pension Adjustment Act $406,584

VETERANS AFFAIRS $1,161,125,398

VETERANS AFFAIRS PROGRAM $490,557,418

North West Field Force $8,877

South African War $31,456

World War I $12,803,785

World War II and Special Forces (Korea) $429,063,408

Dual Services (World War I and II) $555,225

Civilian War Allowances $22,317,764

Assistance in accordance with the provisions of the Assistance Fund Regulations $2,024,676

Grant to Army Benevolent Fund $18,000

Grant to Royal Canadian Legion $9,000

Children of War Dead (Education Assistance) $794,564

University and Vocational Training $42,142

Assistance to Canadian Veterans—Overseas District $46,729

VETERANS AFFAIRS—*Concluded*

Last Post Fund $1,502,949

Canadian Veterans Association of the United Kingdom $1,000

Special Housing Assistance for Veterans $10,365

Payments under the War Service Grants Act, Repayments under Section 15 for compensating adjustments made in accordance with the terms of the Veterans' Land Act $35,348

Returned Soldiers Insurance Act actuarial liability adjustment $30,365

Veterans Insurance actuarial liability adjustment $706,522

Commonwealth War Graves Commission $2,047,308

United Nations Memorial Cemetery in Korea $23,868

Treatment and Related Allowances $2,996,879

Grants to various provinces concerning the provisions of prosthetic services to veterans $203,566

Contributions to the respective provinces in accordance with the agreements of transfer of departmental hospitals $9,385,984

New Employment Expansion and Development (NEED) Program $5,857

Contributions to Aging Veterans to assist in defraying costs of extended health care not covered by provincial health program $5,871,781

Grant to the United Nations Korean War Allies Association $20,000

PENSIONS PROGRAM $670,567,980

The Flying Accidents Compensation Order $377,598

World War I $84,152,135

World War II $542,472,390

Civilians World War II $2,042,034

Defence Forces, Peacetime Services $26,393,442

Special Forces (Korea) $13,796,017

Newfoundland Special Awards $17,388

Burial Grants $1,201,190

Gallantry Awards $27,650

Compensation for Loss of Earnings $88,136

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(1) On September 17, 1984, the Canadian Forestry Service, previously under the Administration and Environmental Services Programs of the Department of Environment, was transferred to the Administration and Canadian Forestry Service Programs of the Department of Agriculture. Current year's expenditures related to the Canadian Forestry Service are therefore reported under both departments for the applicable period.

SECTION 36

1984-85
PUBLIC ACCOUNTS

Miscellaneous Statements by Department

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Commissions

General information by commission

The purpose of the following statement is to present general information for all commissions that are part of the Government of Canada as an accounting entity, and also for all commissions funded at least 50% by the Government of Canada. Amounts in *italic* type represent current year estimates and amounts in roman type represent current year expenditures.

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
COMMUNICATIONS					
Canadian Radio-television and Telecommunications Commission	*150,000* 135,016	*200,000* 180,940	*19,517,667* 19,017,983	*6,047,747* 5,917,144	*25,915,414* 25,251,083
The Commission was established under Part I of the Canadian Radio-television and Telecommunications Commission Act, SC 1975, C49. It consists of not more than nine full-time members and not more than ten part-time members to be appointed by the Governor in Council. Its mandate is to encourage the development and implementation of the national broadcasting and telecommunications policies through the regulation and supervision of the Canadian broadcasting and telecommunications systems. The Commission is ongoing.					
National Film Board	*9,000* 8,625	*5,500* 4,823	*10,500* 9,063	*30,000* 30,106	*55,000* 52,617
The Board of Trustees was established under Part IV of the National Film Act, 1950, consisting of the Commissioner, who shall be Chairman, and eight other members to be appointed by the Governor in Council. The Board is permanent.					
National Museums of Canada					
Board of Trustees	*140,000* 137,494	*5,000* 4,807			*145,000* 142,301
The Board of Trustees was established in Section 3 of the National Museums Act, 1967-68, c. 21, s. 1. Its mandate is to set general policies, approve acquisitions for the National Collection, and other activities as set out in the National Museums Act. Term indeterminate.					
CONSUMER AND CORPORATE AFFAIRS					
Metric Commission(3)	33,350	24,817	2,419,523	7,874,302	10,351,992
The Commission was established by Order in Council PC 1971-1146 on June 10, 1971, for the purpose of advising the Minister on plans for conversion to the Metric System. The Commission was phased-out on March 31, 1985. To ensure continuity for the coordination of the conversion program, a Metric Office has been established within Consumer and Corporate Affairs.					
Restrictive Trade Practices Commission(3)	257,955	4,379	602,668	533,329	1,398,331

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
The Commission was created by an Act, to amend the Combines Investigation Act and the Criminal Code on July 4, 1952. The objective of the Commission is to maintain free and open competitive conditions in the market economy, to eliminate certain practices in restraint of trade and afford protection against false and misleading advertising. Term indeterminate.					
EMPLOYMENT AND IMMIGRATION					
Commission of Inquiry on Equality in Employment	*38,000* 37,440	*9,000* 7,677	*67,386* 67,386	*305,061* 295,910	*419,447* 408,413
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1983-1924, June 24, 1983. Its mandate is to inquire into the most efficient, effective and equitable means of promoting employment opportunities, eliminating systemic discrimination and assisting all individuals to compete for employment opportunities on an equal basis. The Commission will be dissolved during 1985.					
Immigration Appeal Board	*1,145,000* 1,076,720	*267,000* 200,363	*2,085,000* 1,932,734	*33,000* 85,444	*3,530,000* 3,295,261
The Immigration Appeal Board is an independent judicial body originally established by the "Immigration Appeal Board Act", which was proclaimed in force on November 13, 1967. This Act was repealed as of April 10, 1978 when the "Immigration Act, 1976" was proclaimed in force. The Board continues under this Act and derives its jurisdiction therefrom. The objective of the Board is to make available to certain categories of persons who have been denied entry to or ordered removed from Canada, or to Canadian citizens whose relatives have been refused landing in Canada by officials of Employment and Immigration Canada, an independent court to which such decisions may be appealed on both legal and equitable grounds. In addition, the Board is empowered to consider all applications for redetermination of refugee claims which have been refused by the Minister of Employment and Immigration.					
ENERGY, MINES AND RESOURCES					
Atomic Energy Control Board(3)	88,591	18,941		5,678	113,210
The Board was established under Part III of the Atomic Energy Control Act, A-19, 1946. Its objective is to control atomic energy in the interests of health and safety and national security.					
National Energy Board	*1,014,400*(2) 887,168(2)	*115,000* 110,081	*17,291,600*(2) 16,482,665(2)	*4,460,000* 3,820,065	*22,881,000* 21,299,979

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
The National Energy Board was established under Part I of the National Energy Board Act, c. N-6, 1974. Its objectives are: (a) to ensure that the best interests of Canada are served in the construction and operation of oil and gas pipelines and power lines subject to federal jurisdiction, in the exportation and importation of gas, in the exportation of electrical power, and in the exportation and importation of oil; (b) to ensure the safe construction and operation of power lines and of oil and gas pipelines subject to federal jurisdiction; (c) to advise on the control, supervision, conservation, use, marketing and development of energy and sources of energy.					
ENVIRONMENT					
Canadian Environmental Advisory Council					*234,600*(1)
	40,159	34,559		121,702	196,420
The Canadian Environmental Advisory Council (CEAC) was perceived, at the time of its founding in 1972, as a means to promote communication and understanding among diverse interest groups in society, and between those groups and the Minister of the Environment. The practical means of implementing this role focused primarily on the provision of advice by the Council to the Minister of the Environment. Appointments are normally for a three-year period, subject to earlier termination by either party, and may be renewed or extended.					
The Historic Sites and Monuments Board of Canada	*17,500*	*37,000*	*66,307*	*74,200*	*195,007*
	17,450	36,602	63,666	61,206	178,924
The Board was established under Section 6 of the Historic Sites and Monument's Act by Order in Council PC 1969-2/1876, October 1, 1969. The Historic Sites and Monuments Board of Canada is a statutory board appointed by the Governor in Council to advise the Minister of Environment on the Commemoration of our nation's history. Term indeterminate.					
FISHERIES AND OCEANS					
International Pacific Salmon Fisheries Commission	*500*	*20,000*			*20,500*
	300	19,584			19,884
This Commission was established under the Pacific Salmon Convention Act, 1957, c. 11, s. 1 as amended and consolidated in RSC 1970, c. F-19, s. 1. Its mandate is to study the sockeye and pink salmon, and to regulate the fisheries and apportion the catch between the fishermen of the two contracting parties in the Convention Area. The life of the Commission is ongoing.					
North West Atlantic Fisheries Organization	*1,500*	*1,200*			*2,700*
	1,200	1,134			2,334

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
This Commission was established by a Convention adhered to by Canada, effective January 1979, and Regulations made under the Fisheries Act. Its mandate is to promote the conservation and maximum utilization of the fisheries resources of the North West Atlantic and to encourage the co-operation internationally with further consultation regarding these resources. The life of the Commission is ongoing.					
International Fisheries Commissions Pension Society		*3,500* 3,484			*3,500* 3,484
This Commission was established under the Canada Corporations Act, 1964-65, c. 52, s. 2 and Letters Patent (152950) issued by the Secretary of State, July 1957. Its mandate is to administer pension and related benefit policies for employees and dependents of International Fisheries Commissions established and maintained by Canada and the USA. The life of the Commission is ongoing.					
Great Lakes Fishery Commission	*3,500* 2,725	*5,000* 5,284			*8,500* 8,009
This Commission was established in 1955 under the Great Lakes Fisheries Convention Act, 1955, c. 34, s. 1 as amended and consolidated in RSC 1970, c. F-15. Its mandate is to conduct investigations into fisheries of the Great Lakes, to install devices and apply lampricide in the Convention Area and tributaries thereof, for lamprey control. The Commission is composed of Canadian and US sections, each served by four Commissioners appointed by their respective government. The life of the Commission is ongoing.					
International North Pacific Fisheries Commission					
This Commission was established under the North Pacific Convention Act, 1952-53, c. 44, s. 1, now RSC 1970, c. F-16. Its mandate is to carry out and give effect to the provisions of the International Convention for High Seas Fisheries of the North Pacific Ocean; to ensure that the fisheries joint-interests are maintained at the level of maximum sustainable productivity; to promote and co-ordinate scientific studies necessary to ascertain the conservation measures required and recommend such measures to the contracting parties. The life of the Commission is ongoing.					
International Pacific Halibut Commission					
The Commission was established under the North Pacific Halibut Fisheries Convention Act, 1952-53, c. 43, s. 1 as amended and consolidated in RSC 1970, c. F-17. The Commission was established to conduct scientific investigation and to					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
recommend to governments regulatory measures required for the proper management of halibut resources in the North Pacific Ocean. The life of the Commission is ongoing.					
North Atlantic Salmon Conservation Organization	*4,500* 4,675	*13,000* 12,459			*17,500* 17,134
This Commission was established under the Convention for the Conservation of Salmon in the North West Atlantic Ocean, October 1, 1983, ratified by PC 1983-2893. Its mandate is to promote conservation, restoration, enhancement and rational management of salmon stocks in the North Atlantic Ocean, through international co-operation. The life of the Commission is ongoing.					
North Pacific Fur Seal Commission		*12,000* 10,996			*12,000* 10,996
This Commission was established under the Pacific Fur Seals Convention Act, 1957, c. 31, s. 1 as amended and consolidated in RSC 1970, c. F-33. Its mandate is to ensure that the fur seal populations are maintained at levels which will provide the greatest annual harvest with due respect to their relation to the productivity of other living marine resources and to co-ordinate scientific investigation to ensure the attainment of this objective. The life of the Commission is ongoing.					
International Commission for the Conservation of Atlantic Tuna		*2,642* 2,642			*2,642* 2,642
This Commission was established under the Fisheries Act, ss. 34, 69 and a Convention, adhered to by Canada, effective 1968. The Commission is responsible for studying the populations of tuna-like species in the Atlantic Ocean and its adjacent seas, and for making recommendations to the contract-parties concerning measures required to maintain the population of these fisheries at levels which will provide the optimum sustainable catch. The present council membership consists of Canada, France, Ivory Coast, Japan, Morocco, Portugal, Spain and the USA. Each contracting party is represented on the Commission by no more than these Commissioners. The life of the Commission is ongoing.					
Fisheries Prices Support Board	*55,000* 51,300	*11,000* 9,987	*90,000* 84,720	*9,000* 7,503	*165,000* 153,510
The Commission was established by authority of Fisheries Prices Support Act, RSC 1970, c. F-23. Its mandate is to prescribe from time to time, with the approval of the Governor in Council, prices at which the Board may purchase fisheries products;					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
to purchase, directly or indirectly, fish or fish products; and to pay, directly or indirectly the differential between current market price and Board price to the producer. The life of the Commission is ongoing.					
International Council for the Exploration of the Sea					
This Commission was established under PC 2967-1696. Its mandate is to encourage and co-ordinate studies of the marine environment with particular reference to the living resources of the sea with concentration on the North Atlantic. The Council has no regulatory function, but provides scientific advice on request to member governments, groups of member governments or International Commissions. The life of the Commission is ongoing.					
Canada-Norway Sealing Commission					
This Commission was established through Article 3 of a treaty between the Governments of Canada and Norway on sealing and the conservation of seal stocks in the North West Atlantic Ocean signed in Ottawa, July 15, 1971 date of coming into force: December 22, 1971. It was established to administer the agreement and submit proposals, to the contracting parties, on sealing, conservation of seal stocks, national quotas, opening and closing dates, humane hunting methods, and inspection and control procedures. The life of the Commission is ongoing.					
The Royal Commission on Seals and Sealing Industries	*110,000* 109,196	*30,000* 25,265	*135,000* 132,878	*685,000* 501,696	*960,000* 769,035
The Commission was constituted under Part I of the Inquiries Act to investigate and make recommendations on all aspects of seal resource management and sealing in Canada, and especially on the economic viability of the seal industry. The final report is to be made to the Governor in Council no later than the 30th day of September 1985, thus fulfilling the Commission's mandate.					
Fisheries and Oceans Research Advisory Council	*215,000* 213,234	*150,000* 149,871		*40,000* 31,598	*405,000* 394,703
The Council was established under the authority of the Fisheries and Oceans Research Advisory Council Act. Its mandate is to advise the Minister on all matters referred to it by the Minister relating to: fisheries research and the marine sciences including technological developments in those fields; the scope and adequacy of the science policies and programs of the Department of Fisheries and Oceans, having regard to the duties and functions of that Department and the science policies					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
and international obligations of the Government of Canada; and the co-ordination of research and development programs in the fields of fisheries research and the marine sciences. The Council is permanent.					
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Indian Commission of Ontario		*21,370* 350	*135,698* 117,168	*61,427* 73,181	*218,495* 190,699
Established by joint federal and provincial Orders in Council (and a resolution of Ontario, all Chiefs) in 1978. Current federal Order in Council PC 1983-3069, September 30, 1983 to September 30, 1985. Its mandate is to assist the federal and provincial governments and Indian representatives to resolve issues of common concern such as tripartite policing agreements, Social Services for Indian people, etc. Jointly funded federal-provincial.					
Northwest Territories Water Board	*75,000* 67,519	*50,000* 40,545			*125,000* 108,064
The Board was established under Section 7 of the Northern Inland Water Act; 1969-70, and consists of not less than three and not more than nine members appointed by the Minister. The contractor appointed by the Minister of Indian and Northern Affairs agrees to provide professional services as a member of the Water Board which is charged with the regulation of water use in Northwest Territories. The term of life of the Board is as long as the Northern Inland Water Act is in effect.					
Yukon Territorial Water Board	*65,000* 51,315	*10,000* 4,412		*12,000* 9,812	*87,000* 65,539
The Water Board was set up under Section 8 of the Northern Inland Water Act 1970. The contractor appointed by the Minister of Indian and Northern Affairs, agrees to provide professional services as a member of the Yukon Territory Water Board which is charged with the regulation of the water use in Yukon Territory. The term of life of the Board is as long as the Northern Inland Water Act is in force.					
JUSTICE					
The Canadian Sentencing Commission	*93,200* 82,566	*58,925* 55,641	*184,500* 94,131	*305,875* 242,798	*642,500* 475,136
The Commission was established on May 10, 1984 under the authority of Part I of the Inquiries Act. Its mandate is to examine various aspects of sentencing including maximums and mandatory minimum penalties prescribed in the Criminal Code					

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
and related statutes; possible approaches to sentencing guidelines within the Canadian context; the relationship between guidelines and prosecutorial discretion, plea and charge negotiations, parole and remission; and information systems necessary for the use and updating of guidelines. The Commission has a two year mandate and is required to file its report in May 1986.					
Canadian Human Rights Commission	*243,000* 239,951	*50,000* 45,308			*293,000* 285,259
The Commission was established under authority of the Canadian Human Rights Act. Its mandate is to receive and investigate complaints of discrimination, to obtain a resolution or settlement where discrimination is established and to combat discriminatory practices and policies by means of information, public education and research. Term indeterminate.					
Law Reform Commission of Canada	*320,000* 306,842	*80,000* 73,133	*1,150,000* 1,018,304	*3,463,000* 3,614,863	*5,013,000* 5,013,142
The Commission was established by authority of the Law Reform Commission Act. Its mandate is to study and keep under review the laws of Canada with a view to making recommendations for their improvement, modernization and reform. The Commission is permanent.					
LABOUR					
Labour Adjustment Review Board	*17,000* 35,107	*24,000* 13,465	*244,000* 248,683	*75,000* 107,213	*360,000* 404,468
The Board was established under the Labour Adjustment Benefits Act. Its mandate is to determine whether individuals are eligible to apply to Employment and Immigration Canada for benefits under the Act. Term: no actual termination date for the Board. However, the termination date for industries designated under the Act is August 17, 1986.					
NATIONAL HEALTH AND WELFARE					
National Advisory Council on Aging(3)	33,525	48,500	177,783	262,724	522,532
The Council was established by Order in Council PC 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged. The life of the Council is unspecified.					
National Council of Welfare(3)	22,830	46,647	141,493	151,782	362,752

Commissions—*Continued*

General information by commission—*Continued*

	Members Salaries	 Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
The Council was established by the Government Organization Act, 1969 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy. The life of the Council is unspecified.					
Canada Pension Plan Advisory Committee[3]	10,537	20,942		4,065	35,544
The Committee was established under Part III, Section 117, of the Canada Pension Plan Act (Order in Council PC 1965-799 of May 5, 1965). Its mandate is to review the operation of the Canada Pension Plan Act, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under the Plan. The life of the Committee is unspecified.					
PRIVY COUNCIL					
Royal Commission on the "Ocean Ranger" Marine Disaster	193,975	48,592	905,185	1,529,248	*3,070,000*[1] 2,677,000
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-819, March 17, 1982.					
Royal Commission on the Economic Union and Development Prospects for Canada	720,839	251,419	3,614,019	5,239,920	*9,840,000*[1] 9,826,197
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1982-3581, November 1982.					
Commission of Inquiry into Marketing Practices for the Potato Industry in Eastern Canada		10,703	87,852	162,817	*209,000*[1] 261,372
The Commission was established under the Inquiries Act by Order in Council PC 1984-1844, May 31, 1984.					
Commission to Review Salaries of Members of Parliament and Senators	54,775	23,377	34,673	25,233	*191,350*[1] 138,058
The Commission was established under the Senate and House of Commons Act by Order in Council PC 1984-3417, October 25, 1984.					
Commission of Inquiry on War Criminals[3]		2,556	1,723	84,597	88,876
The Commission was established under Part I of the Inquiries Act by Order in Council PC 1985-348, February 7, 1985.					
Chief Electoral Officer					
Electoral Boundaries Commissions			*263,926* 263,926	*23,945* 23,945	*287,871* 287,871

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
The Commission under the Electoral Boundaries Readjustment Act was established by Order in Council PC 1982-1536 dated May 20, 1982. The fees for members and other staff were established by Order in Council PC 1982-837 dated March 18, 1982 and by Treasury Board Minute no 782567 dated April 19, 1982. Eleven commissions were set up and a chairman and two members were appointed for each commission.					
Economic Council of Canada		63,880	*5,404,000* 5,212,612	*2,241,000* 2,171,503	*7,645,000* 7,447,995
The Council was established in 1963 by the Economic Council of Canada Act and is a departmental corporation named in Schedule B to the Financial Administration Act. The objective of the Council is to advise and recommend to the Prime Minister how Canada can achieve the highest possible levels of employment and efficient production in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.					
Public Service Staff Relations Board	*1,247,000* 759,155	*182,000* 86,872	*6,118,000* 6,081,486	*1,599,000* 1,323,346	*9,146,000* 8,250,859
The Board was established under the Public Service Staff Relations Act, 1966-67. Its mandate is to provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised and to provide information to participants on rates of pay and other conditions of employment in Canada.					
REGIONAL INDUSTRIAL EXPANSION					
Canadian Industrial Renewal Board		*17,000* 14,617		*8,000* 7,266	*25,000* 21,883
The Board was established under Section 7 of the Department of Industry, Trade and Commerce (now Regional Industrial Expansion) and Vote 1a of Appropriation Act No. 1, 1980-81. Its mandate is to promote the revitalisation of the textile, clothing and footwear industries. The Board will be dissolved on March 31, 1986.					
National Design Council		*2,500* 2,473		*100* 63	*2,600* 2,536
The Council was established under the National Design Council Act, 1960-61, c. 24, s. 1. Its mandate is to promote and expedite improvements of design in the products of Canadian industry. The Council will continue to perform its duties until such time as the Act is repealed.					
Textile and Clothing Board	*27,000* 26,100	*28,000* 27,593		*2,000* 1,556	*57,000* 55,249

Commissions—*Continued*

General information by commission—*Continued*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
The Board was established under the Act of Parliament No. 19-20 Elizabeth II Chapter 39. Its mandate is to carry out inquiries into complaints made by industry because of imports. The Board will continue to perform its duties indefinitely.					
SCIENCE AND TECHNOLOGY					
Science Council of Canada	*173,558* 107,147	*140,000* 114,435		*5,000* 2,000	*318,558* 223,582
The Science Council of Canada was established under the Science Council of Canada Act, 1966-67, c. 19, s. 1. Its mandate is to assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology. The Science Council of Canada is permanent.					
SOLICITOR GENERAL					
National Parole Board(3)	2,300,088	461,566			2,761,654
The Commission was established under the authority of the Parole Act. Its mandate is to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy. The Commission is permanent.					
TRANSPORT					
Canadian Aviation Safety Board	*250,000* 206,063	*50,000* 40,805	*85,000* 75,734	*85,000* 75,406	*470,000* 398,008
The Board was established under the Canadian Aviation Safety Board Act. Its mandate is to advance aviation safety by: (i) identifying safety deficiencies as evidenced by aviation occurrences; (ii) conducting independent investigations and, if necessary, public inquiries into aviation occurrences in order to make findings as to their contributing factors and causes; and (iii) reporting publicly on its investigations and inquiries and making recommendations designed to eliminate or reduce safety deficiencies.					
Canadian Transport Commission					*788,379,020*(1) 786,398,090(1)
The Commission was established under Part I of the National Transportation Act, 1966-67, c. 69, s. 2, and consists of not more than seventeen members appointed by the Governor in Council.					
VETERANS AFFAIRS					
Bureau of Pensions Advocates	*65,000* 50,638	1,220	*3,782,000* 3,723,117	*814,000* 805,415	*4,661,000* 4,580,390

Commissions—*Continued*

General information by commission—*Concluded*

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	$	$	$	$	$
The Bureau was established under the authority of the Pension Act. Its mandate is to provide a counselling service to applicants and pensioners with respect to the application to them of the Act or any other law providing for the awarding or granting of pensions; to assist applicants in the preparation of applications; and to arrange for applicants and pensioners to be represented by a Pensions Advocate at hearings held under the Act. Term indeterminate.					
Canadian Pension Commission	*1,350,000* 1,280,261	*320,500* 328,293	*10,462,000* 9,898,749	*6,062,012* 5,622,143	*18,194,512* 17,129,446
The Commission was established under the authority of the Pension Act. Its mandate is to adjudicate claims for compensation due to death or disability incurred during military and other selected service. Term indeterminate.					
Pension Review Board	*423,164* 434,160	*13,708* 33,186	*418,836* 340,742	*297,120* 167,275	*1,152,828* 975,363
The Pension Review Board was established under the authority of the Pension Act. The Board is the final tribunal under the Pension Act and its mandate includes the adjudication of appeals against decisions of the Entitlement or Assessment Boards of the Canadian Pension Commission as well as providing for interpretation of the Pension Act and other related statutes. Term indeterminate.					
War Veterans Allowance Board	*443,587* 389,558	*10,000* 5,056	*874,413* 805,422	*365,000* 349,634	*1,693,000* 1,549,670
The statutory framework within which the Board functions is set out in the War Veterans Allowance (WVA) Act, Veterans Allowance Regulations, Part XI of the Civilian War Pensions and Allowances (CWP&A) Act. These Acts and Regulations outline the terms and conditions of eligibility for receipt of benefits under the legislation. The objective of the Program is to ensure that veterans and their dependants receive their entitlement under the War Veterans Allowance Act and Part XI of the Civilian War Pensions and Allowances Act. Term: the War Veterans Allowance Board is an indeterminate organization established by statute in 1936.					

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* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

(1) Breakdown not available.

(2) Does not include statutory items.

(3) Estimates not available.

Commissions—*Continued*

Details of travel and living expenses

The following statement presents detailed information on each commission's member. The member's status and the authority fixing the rate of travel and living expenses are identified by the following codes:

Status	Code
Full time member employed in the Public Service	1
Full time member not employed in the Public Service	2
Part time member employed in the Public Service	3
Part time member not employed in the Public Service	4

Authority fixing rate	Code
Governor in Council	A
Statute(s) of the Commission	B
By-law(s) of the Commission	C

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1984-85
			$	$
COMMUNICATIONS				
Canadian Radio-television and Telecommunications Commission				
Baker R J	4	C	125/per diem	7,184
Barrie M E	4	C	125/per diem	9,623
Bureau A (Chairman)	1		expenses incurred	12,158
Coupal M	1	C	125/per diem	2,276
de la Chevrotière J	4	C	125/per diem	8,517
DeStefano R	4	C	125/per diem	16,897
Gervais M	4	C	125/per diem	5,682
Gower R	1	C	125/per diem	10,485
Klingle P	1	C	125/per diem	14,849
Lawrence J (Vice-chairman)	1	C	125/per diem	2,619
McRae P (appointed July 9, 1984)	1	C	125/per diem	2,373
Merchant S	4	C	125/per diem	17,299
Mongeau J P	1	C	125/per diem	4,084
Patrick S C	4	C	125/per diem	10,785
Raines M	4	C	125/per diem	21,526
Robson J R	1	C	125/per diem	12,668
Soucy G (resigned March 22, 1985)	4	C	125/per diem	1,082
Therrien R (Vice-chairman)	1	C	125/per diem	6,338
Warren P	4	C	125/per diem	14,495
				180,940
National Film Board				
Chertkow M I	4	C	expenses incurred	1,193
Fortin P (Vice-chairman)	4	C	expenses incurred	748
Shain M	4	C	expenses incurred	1,548
Watson P	4	C	expenses incurred	1,334
				4,823
National Museums of Canada				
Board of Trustees				
Alway R	4	C	expenses incurred	1,636
Bociurkiw B	4	C	expenses incurred	
Campbell G	4	C	expenses incurred	117
Dorais L (Vice-chairman and Secretary-general)	1	A		
Edwards J	4	C	expenses incurred	364
Goldfarb G	4	C	expenses incurred	
Hamel R	4	C	expenses incurred	1,054
Kerwin L (ex-officio)	3	C		
Nolin-Raynauld M	4	C	expenses incurred	437
Pelletier G (Chairman)	4	C	expenses incurred	1,008
Porteous T (ex-officio)	3	C		
Spivak M	4	C	expenses incurred	
Tovell R	4	C	expenses incurred	119
Tremblay R	4	C	expenses incurred	72
				4,807
CONSUMER AND CORPORATE AFFAIRS				
Metric Commission				
Archer M (Vice-chairman)	4	A	expenses incurred	1,581
Fournier J	4	A	expenses incurred	1,915
Gossage SM	4	A	expenses incurred	1,641
Laurin CJ	4	A	expenses incurred	2,375
MacDonald EF	4	A	expenses incurred	2,960
McArthur DRB (Chairman)	3	A	expenses incurred	4,292
Thode YM	4	A	expenses incurred	802
Tirrell AS	4	A	expenses incurred	8,453
Wong S	4	A	expenses incurred	798
				24,817
Restrictive Trade Practices Commission				
Holden RB (Vice-chairman)	1	A	expenses incurred	3,172
MacLellan RS	1	A		
Roseman F	1	A		
Stoner OG (Chairman)	1	A		
Wilson LR	1	A		1,207
				4,379
EMPLOYMENT AND IMMIGRATION				
Commission of Inquiry on Equality in Employment				
Abella R S	2		expenses incurred	7,677
Immigration Appeal Board				
Anderson D	1	B	expenses incurred	10,633
Benedetti U (acting Vice-chairman)	1	B	expenses incurred	8,882
Chambers E C (Vice-chairman)	1	B	expenses incurred	12,211
Davey D (Vice-chairman)	1	B	expenses incurred	5,468
Davey P	1	B	expenses incurred	4,441
Falardeau-Ramsay M (Chairman)	1	B	expenses incurred	31,989
Glogowski F (Vice-chairman)	1	B	expenses incurred	22,071
Hlady W	1	B	expenses incurred	20,425
Houle J P	1	B	expenses incurred	
Howard B	1	B	expenses incurred	12,751
Loiselle G (Vice-chairman)	1	B	expenses incurred	6,734
Petryshyn J	1	B	expenses incurred	18,018
Suppa B	1	B	expenses incurred	2,681
Teitelbaum E	1	B	expenses incurred	9,076
Tisshaw G	1	B	expenses incurred	6,822
Tremblay R	1	B	expenses incurred	8,615
Voorhees G	1	B	expenses incurred	19,219
Weisdorf J (Vice-chairman)	1	B	expenses incurred	327
Wesciak A B (Vice-chairman-retired)	1	B	expenses incurred	
				200,363

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1984-85
			$	$
ENERGY, MINES AND RESOURCES				
Atomic Energy Control Board				
Fedoruk S	4	A	expenses incurred	5,815
Jennekens JH (President and Chief Executive Officer)	1	A	expenses incurred	11,670
Kerwin Dr L	2	A		
Marmet P	4	A	expenses incurred	768
Olsen JL	4	A	expenses incurred	688
				18,941
National Energy Board				
Bell E S	3	A	expenses incurred	5,089
Brooks R F (Vice-chairman)	1	A	expenses incurred	10,931
Edge C G (Chairman)	1	A	expenses incurred	21,212
Farmer J	1	A	expenses incurred	7,555
Gilmour A B	1	A	expenses incurred	9,994
Hardie J R	1	A	expenses incurred	8,159
Heath J	3	A	expenses incurred	7,819
Horner R B	1	A	expenses incurred	6,004
Hunt A D (Associate Vice-chairman)	1	A	expenses incurred	2,931
Jenkins J R	1	A	expenses incurred	7,029
Laking R	3	A	expenses incurred	8,684
Scotland W R (Associate Vice-chairman)	1	A	expenses incurred	
Stewart W G	1	A	expenses incurred	6,600
Thur LM (Associate Vice-chairman)	1	A	expenses incurred	3,194
Trudel J L	1	A	expenses incurred	4,880
				110,081
ENVIRONMENT				
Canadian Environmental Advisory Council				
Beck T	4	A	expenses incurred	16,294
Canover SAM	4	A	expenses incurred	2,031
Gardner JAF	4	A	expenses incurred	3,243
Giroux L	4	A	expenses incurred	463
Hancok T	4	A	expenses incurred	201
Holtz S	4	A	expenses incurred	122
Hubert B	4	A	expenses incurred	3,105
Hummel M	4	A	expenses incurred	2,987
Jeanes TG	4	A	expenses incurred	1,380
Lepage L	4	A	expenses incurred	1,028
Mackay D	4	A	expenses incurred	1,317
McLoughlin PPM	4	A	expenses incurred	1,749
Rowe JS	4	A	expenses incurred	639
				34,559
The Historic Sites and Monuments Board of Canada				
Belanger N	2	A	expenses incurred	3,281
Careless JMS (Chairman)	2	A	expenses incurred	2,607
Daigle J	2	A	expenses incurred	1,904
Desilets A	2	A	expenses incurred	2,740
Grover R	2	A	expenses incurred	4,539
Humphries C	2	A	expenses incurred	5,906
Maclean RA	2	A	expenses incurred	2,565
Murphy NF	2	A	expenses incurred	658
Petryshyn J	2	A	expenses incurred	3,509
Rogers IL	2	A	expenses incurred	1,856
Rousseliere GM	2	A	expenses incurred	1,572
Storey EH	2	A	expenses incurred	1,353
Smith DE	2	A	expenses incurred	4,112
				36,602

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1984-85
			$	$
FISHERIES AND OCEANS				
International Pacific Salmon Fisheries Commission				
Dixon AM	4	B	expenses incurred	43
Forrest CW	4	B	expenses incurred	
Shinners CW	3	B	expenses incurred	19,541
				19,584
North West Atlantic Fisheries Organization				
May Dr AW	3	B	expenses incurred	522
McCurdy E	4	B	expenses incurred	565
Murphy WM	4	B	expenses incurred	47
				1,134
International Fisheries Commissions Pension Society				
Clark HD	3	B	expenses incurred	1,724
Martin JC	3	B	expenses incurred	1,476
Pethick D	3	B	expenses incurred	284
Scholey WA	3	B	expenses incurred	
				3,484
Great Lakes Fishery Commission				
Chamut P	3	B	expenses incurred	2,696
Loftus K	4	B	expenses incurred	281
Regier HA	4	B	expenses incurred	2,307
				5,284
International North Pacific Fisheries Commission				
Florian M	4	B	expenses incurred	
Garcia J	4	B	expenses incurred	
Miller D	4	B	expenses incurred	
International Pacific Halibut Commission				
Brynjolfson S	4	B	expenses incurred	
McLeod D	4	B	expenses incurred	
North Atlantic Salmon Conservation Organization				
Carter WA	4	A	expenses incurred	4,023
May Dr AW	3	A	expenses incurred	237
McCurdy E	4	A	expenses incurred	3,126
Nadeau GA	4	A	expenses incurred	3,587
Parsons LS	3	A	expenses incurred	1,486
				12,459
North Pacific Fur Seal Commission				
Bigg M	3	B	expenses incurred	6,818
Hunter M	3	B	expenses incurred	4,178
				10,996
International Commission for the Conservation of Atlantic Tuna				
Cormier AD	3	B	expenses incurred	2,642
Parsons LS	3	B	expenses incurred	
McFadden R	4	B	expenses incurred	
				2,642
Fisheries Prices Support Board				
Billard A	2	B	expenses incurred	
Blais B	2	B	expenses incurred	997
Doucet FJ	2	B	expenses incurred	644
Harding KF (Vice-chairman)	2	B	expenses incurred	3,861

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1984-85
			$	$
Maloney A (Chairman)	1	B	expenses incurred	
McCurdy E	2	B	expenses incurred	1,896
Nickerson RE	2	B	expenses incurred	2,589
				9,987
International Council for the Exploration of the Sea				
Longhurst AR	3	A	expenses incurred	
Muir BS	3	A	expenses incurred	
Canada-Norway Sealing Commission				
May Dr AW	3	A	expenses incurred	
The Royal Commission on Seals and Sealing Industries				
Allen KR	3	A	expenses incurred	3,580
Barsh R	3	A	expenses incurred	2,350
Geiststdoerfer P	3	A	expenses incurred	3,786
Guilland J	3	A	expenses incurred	4,653
Malouf A (Chairman)	4	A	expenses incurred	4,605
McAllister R	3	A	expenses incurred	3,196
Templeman W	3	A	expenses incurred	3,095
				25,265
Fisheries and Oceans Research Advisory Council				
Bowen AJ	4	B	expenses incurred	5,895
Buchanan JB	4	B	expenses incurred	4,850
Chenard L	4	B	expenses incurred	679
Clark CW	4	B	expenses incurred	4,783
Doucet FJ	4	B	expenses incurred	3,310
Favre HA (Vice-chairman)	4	B	expenses incurred	11,757
Filteau G	4	B	expenses incurred	5,337
Florian M	4	B	expenses incurred	1,498
Gilbert J	4	B	expenses incurred	8,561
Hopkins J	4	B	expenses incurred	1,473
Hudon LD	4	B	expenses incurred	5,513
Hynes HBN	4	B	expenses incurred	2,922
Johnson WE (Chairman)	1	B	expenses incurred	15,451
Lebel J	4	B	expenses incurred	5,700
Levelton CR	4	B	expenses incurred	4,258
Lindsey CC	4	B	expenses incurred	5,171
MacKay SP	4	B	expenses incurred	3,926
McInerney J	4	B	expenses incurred	12,727
Moss P	4	B	expenses incurred	4,049
Nelson JS	4	B	expenses incurred	5,612
O'Reilly TJ	4	B	expenses incurred	2,800
Parsons TR	4	B	expenses incurred	3,911
Pattinson D	4	B	expenses incurred	988
Recalma AP	4	B	expenses incurred	1,733
Riche LG	4	B	expenses incurred	2,474
Short W	4	B	expenses incurred	2,064
Shortt CM (Executive assistant)	1	B	expenses incurred	4,625
Studney E	4	B	expenses incurred	8,603
Templeman W	4	B	expenses incurred	9,201
				149,871
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Indian Commission of Ontario				
Hartt E	2	A	expenses incurred	350
Northwest Territories Water Board				
Arden D	4	B	expenses incurred	6,979
Case W	4	B	expenses incurred	3,952
Gamble D	4	B	expenses incurred	14,589
Kennedy C	4	B	expenses incurred	4,431
Lyall W	4	B	expenses incurred	7,203
Warner G	4	B	expenses incurred	3,391
				40,545
Yukon Territorial Water Board				
Byram K	4	C	expenses incurred	
Fekete T	4	C	expenses incurred	140
Granger D	4	C	expenses incurred	481
Jim MJ	4	C	expenses incurred	
Sipple D	4	C	expenses incurred	140
Stehelin M (Chairman)	2	C	expenses incurred	539
Woolsey F	4	C	expenses incurred	3,112
				4,412
JUSTICE				
The Canadian Sentencing Commission				
Archambault O	2	A	125/per diem	5,359
Bisson C	4	A	expenses incurred	1,449
Chartrand A	4	A	125/per diem	5,254
Doob A	4	A	125/per diem	5,484
Hayes F	4	A	125/per diem	4,092
Langdon E	4	A	125/per diem	1,344
Pateras B	4	A	125/per diem	2,757
Sinclair W	4	A	expenses incurred	15,927
Wong R	4	A	expenses incurred	9,549
Young G	4	A	125/per diem	4,426
				55,641
Canadian Human Rights Commission				
Cadieux R	1	B	expenses incurred	3,804
Fairweather G	1	B	expenses incurred	11,454
Henteleff Y	4	B	expenses incurred	6,264
Imai G	4	B	expenses incurred	4,349
MacDonnell M	4	B	expenses incurred	5,993
O'Brien S	4	B	expenses incurred	7,786
Quenneville R	4	B	expenses incurred	3,409
Westmoreland-Traore J	4	B	expenses incurred	2,249
				45,308
Law Reform Commission of Canada				
Fortin J (Vice-president)	1	B	expenses incurred	12,134
Lemelin L	1	B	expenses incurred	5,730
Linden A M (President)	2	B	expenses incurred	39,777
Maingot J	1	B	expenses incurred	8,769
Reid A D	1	B	expenses incurred	6,723
				73,133
LABOUR				
Labour Adjustment Review Board				
deMerlis G	4	B	expenses incurred	
Deschamps L A	4	B	expenses incurred	
Kunka G (Vice-chairman)	3	B	expenses incurred	
Marshall W	4	B	expenses incurred	5,284
Morris J (Chairman)	4	B	expenses incurred	8,181
				13,465
NATIONAL HEALTH AND WELFARE				
National Advisory Council on Aging				
Bélanger M	4	A	expenses incurred	1,152
Brunet Y	4	A	expenses incurred	1,620
Cooper A	4	A	expenses incurred	2,930

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1984-85
			$	$
Daniels B	4	A	expenses incurred	2,140
Douville C	4	A	expenses incurred	471
Fisher R	4	A	expenses incurred	2,831
Gold Y (President)	4	A	expenses incurred	18,877
Lalonde F	4	A	expenses incurred	2,008
Matthews C	4	A	expenses incurred	7,118
Power A	4	A	expenses incurred	2,652
Savoie A	4	A	expenses incurred	1,086
Scambler T	4	A	expenses incurred	4,242
Stern W	4	A	expenses incurred	956
Wall C	4	A	expenses incurred	417
				48,500
National Council of Welfare				
Brousseau J	4	A	expenses incurred	1,912
Davidson R	4	A	expenses incurred	2,160
Helmcken G	4	A	expenses incurred	1,089
Jackson J	4	A	expenses incurred	1,330
Kawalilak C	4	A	expenses incurred	3,299
Kert J	4	A	expenses incurred	3,034
Levasseur P	4	A	expenses incurred	2,263
McClure C	4	A	expenses incurred	2,895
McLellan J	4	A	expenses incurred	1,751
Minna M	4	A	expenses incurred	2,298
Mondor R	4	A	expenses incurred	1,570
Morin M	4	A	expenses incurred	537
Murialdo E	4	A	expenses incurred	2,061
Newall G	4	A	expenses incurred	2,496
Paulson E	4	A	expenses incurred	2,626
Raymond Y (Chairman)	4	A	expenses incurred	1,613
Rosenquist C	4	A	expenses incurred	1,820
Rowe P	4	A	expenses incurred	3,689
Sale T	4	A	expenses incurred	2,842
Splane R	4	A	expenses incurred	1,239
Tramble D	4	A	expenses incurred	4,123
				46,647
Canada Pension Plan Advisory Committee				
Arthur J	2	B	expenses incurred	1,217
Baldwin R (Chairman)	2	B	expenses incurred	408
Cobb W	2	B	expenses incurred	1,051
De'Ath J	2	B	expenses incurred	3,270
Dulude L	2	B	expenses incurred	344
Granger R (Vice-chairman)	2	B	expenses incurred	679
Guertin S	2	B	expenses incurred	2,965
MacDonnell K H	2	B	expenses incurred	2,568
MacNaughton E	2	B	expenses incurred	1,303
Munroe L	2	B	expenses incurred	551
Patenaude N	2	B	expenses incurred	1,284
Thoem V	2	B	expenses incurred	4,287
Unsworth G	2	B	expenses incurred	1,015
				20,942
PRIVY COUNCIL				
Royal Commission on the "Ocean Ranger" Marine Disaster				
Aylward F J QC	2	A	125/per diem	9,762(1)
Furst J	2	A	125/per diem	10,588(1)
Hickman T A (The Honourable Chief Justice) (Chairman)	2	A	expenses incurred	12,227
Morgan M	2	A	125/per diem	4,839(1)
Pardy B	2	A	125/per diem	10,240(1)
Winter G A (The Honourable) (Vice-chairman)	2	A	125/per diem	936(1)
				48,592
Royal Commission on the Economic Union and Development Prospects for Canada				
Barber C L	1	A	125/per diem	24,226(1)
Breton A A	1	A	125/per diem	23,416(1)
Cantwell-Peters M A	1	A	125/per diem	7,233(1)
Casselman-Wadds J	1	A	125/per diem	23,047(1)
Docquier G E	1	A	125/per diem	9,481(1)
Hamilton W (The Honourable)	1	A	125/per diem	17,643(1)
Macdonald D S (The Honourable) (Chairman)	1	A	125/per diem	21,847(1)
Messer J R	1	A	125/per diem	29,311(1)
Picard L A	1	A	125/per diem	19,616(1)
Robert M	1	A	125/per diem	13,003(1)
Seaman D K	1	A	125/per diem	13,891(1)
Shoyama T K	1	A	125/per diem	28,494(1)
Wallace C T	1	A	125/per diem	20,211(1)
				251,419
Commission of Inquiry into Marketing Practices for the Potato Industry in Eastern Canada				
Carter F G (The Honourable Judge)	2	A	expenses incurred	10,703
Commission to Review Salaries of Members of Parliament and Senators				
Campbell C	2	A	125/per diem	16,080(1)
Clarke W H (Chairman)	2	A	125/per diem	7,297(1)
				23,377
Commission of Inquiry on War Criminals				
Deschênes J (The Honourable Justice)	2	A	expenses incurred	2,556
Chief Electoral Officer				
Electoral Boundaries Commissions				
Aucoin P C	4	A		
Barnhart G L	4	A		
Blache P	4	A		
Black G	4	A		
Boylan D	4	A		
Cadieux J	4	A		
Campbell A B (Chairman)	1	A	expenses incurred	
Carter G R	4	A		
Corrigan D	4	A		
Cummings H H (Chairman)	1	A	expenses incurred	
Dechene A (Chairman)	1	A	expenses incurred	
Dickson D M (Chairman)	1	A	expenses incurred	
Henry D H W (Chairman)	1	A	expenses incurred	
Kirby W J C (Chairman)	1	A	expenses incurred	
Langlier J	4	A		
Lochat R	4	A		
MacDonald B (Chairman)	1	A	expenses incurred	
McWhinney E	4	A		
Monin A M (Chairman)	1	A	expenses incurred	
Muggah A D	4	A		
Pace L L (Chairman)	1	A	expenses incurred	
Prud'homme C	4	A		
Roberge G (Chairman)	1	A	expenses incurred	
Sancton A	4	A		
Soberman D A	4	A		
Steele H R	4	A		
Thomas P G	4	A		
Vavasour J E	4	A		
Ward N	4	A		

Commissions—*Continued*

Details of travel and living expenses—*Continued*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1984-85
			$	$
Wark K A	4	A		
Wilson H	4	A		
Wimmer C C (Chairman)	1	A	expenses incurred	
Woodley O L	4	A		
Economic Council of Canada				
Barter P C	4	B	expenses incurred	3,647
Beauchemin R	4	B	expenses incurred	1,854
Bellemare D	4	B	expenses incurred	1,179
Brien P	4	B	expenses incurred	485
Cornell P (Director)	1	A	expenses incurred	3,931
Cornish-Kehoe M	4	B	expenses incurred	2,415
Dalpé P	4	B	expenses incurred	1,658
Guérard Y	4	B	expenses incurred	1,223
Goldenburg S	4	B	expenses incurred	199
Harris E	4	B	expenses incurred	347
Hickey T E	4	B	expenses incurred	1,506
Hill G	4	B	expenses incurred	1,737
Kay J F	4	B	expenses incurred	1,003
McDougall D	4	B	expenses incurred	666
Podovinikoff P	4	B	expenses incurred	5,095
Robert P (Director)	1	A	expenses incurred	3,007
Ross A	4	B	expenses incurred	2,873
Shuler G	4	B	expenses incurred	4,412
Shimbashi P	4	B	expenses incurred	2,619
Slater D W (Chairman)	1	A	expenses incurred	18,422
Sultan R	4	B	expenses incurred	1,031
Thomas D P	4	B	expenses incurred	2,334
Weinstein J	4	B	expenses incurred	722
Zucker I	4	B	expenses incurred	1,515
				63,880
Public Service Staff Relations Board				
Abbott R D	4	A	expenses incurred	305
Adams G W	4	A	expenses incurred	50
Ashley S	4	A	expenses incurred	32
Bast A	4	A	expenses incurred	819
Beatty D	4	A	expenses incurred	
Bedard M	4	A	expenses incurred	37
Bendel M (Deputy-chairman)	1	A	expenses incurred	4,456
Brown D	4	A	expenses incurred	343
Brown J H (Chairman)	1	A	expenses incurred	3,550
Brown R	4	A	expenses incurred	
Brown T W	1	A	expenses incurred	10,638
Cantin J H (Vice-chairman)	1	A	expenses incurred	16,996
Chertkow M	4	A	expenses incurred	718
Crosby P	4	A	expenses incurred	10
Cunningham W B	4	A	expenses incurred	559
D'Avignon G R (Deputy-chairman)	1	A	expenses incurred	3,974
Frankel S J	1	A	expenses incurred	393
Galipeault J	1	A	expenses incurred	14,935
Hope A	4	A	expenses incurred	1,546
Korngold Wexler M I	1	A	expenses incurred	6,421
Kwavnick D	1	A	expenses incurred	3,156
MacLean D	4	A	expenses incurred	78
MacNeil E J	4	A	expenses incurred	6
Manion A V	4	A	expenses incurred	96
McWilliams G R	4	A	expenses incurred	483
Mitchell L	4	A	expenses incurred	819
Nisbet W L (Deputy-chairman)	1	A	expenses incurred	6,980
Preston K W	4	A	expenses incurred	1,323
Rose J	4	A	expenses incurred	64
Saltman M	4	A	expenses incurred	879
Shuttleworth W O	4	A	expenses incurred	1,312
Walker G	4	A	expenses incurred	1,700
Weiler J	4	A	expenses incurred	32
Williams B	4	A	expenses incurred	711
Wolfgang J E	4	A	expenses incurred	1,467
Young R	1	A	expenses incurred	1,984
				86,872
REGIONAL INDUSTRIAL EXPANSION				
Canadian Industrial Renewal Board				
Barford R	2	A	expenses incurred	296
Castonguay C	2	A	expenses incurred	
Dalpé PE	2	A	expenses incurred	122
Desmarais P (President)	2	A	expenses incurred	
Duwowec W	2	A	expenses incurred	3,055
Fox S	2	A	expenses incurred	1,118
Kerr J	2	A	expenses incurred	1,677
Kroeger A	1	A	expenses incurred	
Latimer R	1	A	expenses incurred	72
Lavigueur G	1	A	expenses incurred	
Lussier G	1	A	expenses incurred	100
McGee RH	1	A	expenses incurred	253
McGiverin DS	2	A	expenses incurred	1,813
Russel FW	2	A	expenses incurred	4,004
Savard M	2	A	expenses incurred	
Soubrey P (Vice-president)	2	A	expenses incurred	2,107
Teschke WB	1	A	expenses incurred	
				14,617
National Design Council				
Baltzan R	4	A	expenses incurred	
Critchley N	4	A	expenses incurred	
Desbarats G	4	A	expenses incurred	
Friebert J	4	A	expenses incurred	
Gadoury G (Chairman)	4	A	expenses incurred	593
Haid H	4	A	expenses incurred	616
O'Connell D	4	A	expenses incurred	
Vaughan JP	4	A	expenses incurred	1,264
				2,473
Textile and Clothing Board				
Hawkins WL	4	A	expenses incurred	957
St-Laurent J	4	A	expenses incurred	12,130
Thur O (Chairman)	1	A	expenses incurred	14,506
				27,593
SCIENCE AND TECHNOLOGY				
Science Council of Canada				
Arrisson N L	4	B	expenses incurred	2,238
Arseneau D F	4	B	expenses incurred	2,567
Bachynski M P	4	B	expenses incurred	1,675
Blais R	4	B	expenses incurred	123
Boulet J L	4	B	expenses incurred	517
Branigan D W	4	B	expenses incurred	3,735
Case W	4	B	expenses incurred	1,440
Craig D B	4	B	expenses incurred	1,231
Cutt J	4	B	expenses incurred	2,330
Drake E L	4	B	expenses incurred	3,040
Fournier R O	4	B	expenses incurred	4,080
Garant J-P	4	B	expenses incurred	422
Gilson J C	4	B	expenses incurred	101
Kenney-Wallace G A	4	B	expenses incurred	7,959
Kydon D W	4	B	expenses incurred	4,724
MacDonald J S	4	B	expenses incurred	4,588
Maine F W	4	B	expenses incurred	6,691
Nasser K W	4	B	expenses incurred	845
Reil W H	4	B	expenses incurred	1,561
Robertson B E	4	B	expenses incurred	388
Scriver C	4	B	expenses incurred	474
Sheinin R	4	B	expenses incurred	1,052
Simek S	4	B	expenses incurred	4,410
Smith S L (Chairman)	1	B	expenses incurred	33,318
Snyder H	4	B	expenses incurred	3,169
Suzuki D	4	B	expenses incurred	1,087
Vikis-Freibergs V (Vice-chairman)	3	B	expenses incurred	8,869

Commissions—*Concluded*

Details of travel and living expenses—*Concluded*

Name and position of members	Status*	Authority fixing rate*	Rate and basis	Expenditures 1984-85
			$	$
Webster J M	4	B	expenses incurred	9,884
Winters H C	4	B	expenses incurred	700
Wynne-Edwards H R	4	B	expenses incurred	949
Zimmerman A H	4	B	expenses incurred	268
				114,435
SOLICITOR GENERAL				
National Parole Board(3)				
TRANSPORT				
Canadian Aviation Safety Board				
Constantinou R	1	B	expenses incurred	2,983
Deschênes B M (Chairman)	1	B	expenses incurred	10,046
Lacroix J L R	1	B	expenses incurred	12,398
MacEachren WM M	1	B	expenses incurred	4,045
Portelance A	1	B	expenses incurred	3,266
Stevenson R	1	B	expenses incurred	8,067
Thurston F R	4	B	expenses incurred	
				40,805
Canadian Transport Commission				
Armstrong MD	1	A	expenses incurred	
Bourret J L	1	A	expenses incurred	
Chapman D H	1	A	expenses incurred	
Drainville J G (Committee Chairman)	1	A	expenses incurred	
Dubé Y (Vice-president Research)	1	A	expenses incurred	
Jones D H (Committee Chairman)	1	A	expenses incurred	
Lambert M	1	A	expenses incurred	
Landers M	1	A	expenses incurred	
Langlois P (Committee Chairman)	1	A	expenses incurred	
Marchand J (President)	1	A	expenses incurred	
McDonough J M (Chairman)	1	A	expenses incurred	
Munro J C	1	A	expenses incurred	
Orange R J	1	A	expenses incurred	
Thompson J D (Vice-president Law)	1	A	expenses incurred	
Trahan A M (Committee Chairman)	1	A	expenses incurred	
Walter J F (Committee Chairman)	1	A	expenses incurred	
Wolfe B R	1	A	expenses incurred	
VETERANS AFFAIRS				
Bureau of Pensions Advocates				
Hanway L M (Chief Pensions Advocate) (Retired December 24, 1984)(2)	2			1,220
Lemieux A (Chief Pensions Advocate) (Appointed March 22, 1985)(2)	2			
				1,220
Canadian Pension Commission				
Caron Y	2	B	expenses incurred	8,700
Chatwood A	2	B	expenses incurred	19,864
Clark H (Deputy Chairman)	2	B	expenses incurred	4,783
Douglas C	2	B	expenses incurred	16,324
Ferguson J W C	2	B	expenses incurred	14,604
Foucault L A	2	B	expenses incurred	
Gadbois Y	2	B	expenses incurred	10,086
Garneau J C A	2	B	expenses incurred	
Glibbery C L	2	B	expenses incurred	17,228
Hatton G H	2	B	expenses incurred	5,171
Hender D J	2	B	expenses incurred	4,738
MacDonald M M	2	B	expenses incurred	20,009
MacFarlane M L	2	B	expenses incurred	12,412
MacKenzie A R	2	B	expenses incurred	15,558
Mersereau H B	2	B	expenses incurred	
Mitchell R B (Chairman)	2	B	expenses incurred	28,053
Morison J B	2	B	expenses incurred	21,817
Morrison W C	2	B	expenses incurred	15,842
Paré Y	2	B	expenses incurred	12,616
Poirier E	2	B	expenses incurred	20,268
Ritchie F I	2	B	expenses incurred	18,027
Sinclair G V	2	B	expenses incurred	15,872
Théoret M	2	B	expenses incurred	15,825
Thérrien A	2	B	expenses incurred	3,638
Tremblay J	2	B	expenses incurred	19,289
Tweedie E T	2	B	expenses incurred	3,466
Walsh P	2	B	expenses incurred	73
Wolfe J P	2	B	expenses incurred	4,030
				328,293
Pension Review Board				
Beckett J(2)	2			
Blain C (Deputy Chairman)(2)	2			8,045
Craig N(2)	2			14,343
Diamond J(2)	2			
Knight D(2)	2			2,931
MacArthur R(2)	2			
MacKay G(2)	2			1,353
McKenna B(2)	2			
Ménard J(2)	2			1,279
Pimlott N(2)	2			741
Plant F (Chairman)(2)	2			4,494
				33,186
War Veterans Allowance Board				
Brehaut J H	2	B	expenses incurred	
Favreau J M	2	B	expenses incurred	
MacFarlane A M	2	B	expenses incurred	
Stewart C E	2	B	expenses incurred	
Thompson D M (Chairman)	2	B	expenses incurred	5,056
Weinsheimer J C	2	B	expenses incurred	
Wither G B	2	B	expenses incurred	
				5,056

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* See introductory paragraph above.

(1) Includes transportation costs.

(2) According to the Treasury Board Travel Directive, chapter 370.

(3) Details not available.

Budgetary expenditure by allotment

This statement provides a distribution of budgetary expenditure by allotment as approved by Treasury Board pursuant to Section 24 of the Financial Administration Act.

	Allotments	Expenditures
	$	$
AGRICULTURE		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	32,592,692	32,592,691
Temporary help services	155,156	155,155
Other operating costs	17,312,755	17,312,755
Minor construction	843,883	843,883
Equipment	627,201	627,201
Implementation Assistance	282,538	282,538
Federal Propane Vehicle Program	4,465	4,465
Summer Career-Access Federal Internship	51,799	51,301
Frozen	20,310	
	51,890,799	*51,869,989*
Statutory items	*4,661,682*	*4,661,682*
	56,552,481	56,531,671
AGRI-FOOD DEVELOPMENT PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	173,440,200	172,985,622
Salary adjustment reserve	1,272,000	
Temporary help services	385,400	270,097
Personal service contracts	141,600	43,127
Energy research and development		
Salaries, wages and other personnel costs	222,000	206,765
Other operating costs	7,748,000	6,254,999
Agricultural Products Board		
Other operating costs	17,130,000	14,720,162
Other operating costs	58,376,600	57,395,344
Summer Career-Access Federal Internship	2,270,387	2,202,385
P E I Comprehensive Development Plan		
Salaries, wages and other personnel costs	895,000	825,891
Other operating costs	407,100	341,562
Initiatives in Special Areas		
Salaries, wages and other personnel costs	298,000	225,828
Other operating costs	274,000	59,356
Nova Scotia Agri-Food Development Agreement		
Salaries, wages and other personnel costs	770,000	760,171
Other operating costs	940,000	759,452
Economic Regional Development Agreements		
Salaries, wages and other personnel costs	1,480,000	430,263
Other operating costs	1,534,400	503,524
Temporary help services	29,600	
Bulls and Feed	2,950,000	2,652,000
Frozen—Other operating costs	75,000	
Frozen	339,100	
	270,978,387	*260,636,548*
Vote 10—Capital expenditures—		
Major construction	20,207,000	13,067,571
Minor construction	3,145,000	3,121,953
Equipment	27,566,613	27,566,613
P E I Comprehensive Development Plan		
Equipment	288,900	288,802
Energy retrofit and conservation	1,110,000	1,093,686
Economic Regional Development Agreements		
Equipment	639,000	469,754
Other operating costs	207,668	207,668
Interim Subsidiary Agreements	1,169,000	1,150,152
Special Recovery Capital Projects Program		
Food Research Centre	21,025,452	21,025,452
Irrigation works-rehabilitation	2,346,525	2,346,525
Agricultural Service Centres	20,000	14,379
Other capital expenditures	7,281,742	6,981,492
	85,006,900	*77,334,047*
Vote 15—Grants and contributions—		
Grants—		
Agriculture research in universities and other scientific organizations in Canada	1,326,000	1,325,830
Grants to assist in the marketing of agricultural products	20,000	20,000
Canadian Horticultural Council	30,000	30,000
Royal Agricultural Winter Fair, Toronto	100,000	100,000
Canadian Western Agribition, Regina	100,000	100,000
Le Salon international de l'agriculture et de l'alimentation	50,000	50,000
Canadian Council on 4-H Clubs	45,000	45,000
Federated Women's Institutes of Canada	20,000	20,000
Canadian Plowing Council	10,000	10,000
World Food Day Association of Canada	60,000	60,000
Contributions—		
Canadian Agricultural Research Council	66,780	60,442
Canada's fee for membership in the International Commission on Irrigation and Drainage	3,000	3,000
Canada's fee for membership in the International Society for Horticultural Science	2,500	1,365
Producer groups towards the cost of construction of regular cold storages, frost free, controlled atmosphere, jacketed or other specialized potato, fruit or vegetable storages in accordance with terms and conditions prescribed by the Governor in Council	3,320,000	3,303,656
Class "A" and Class "B" Fairs, Winter and Spring Fairs and Special Fairs	2,460,000	2,448,542
Freight on livestock shipments to and from the Royal Agricultural Winter Fair, Toronto	178,000	90,059
4-H Clubs organized in co-operation with Canadian Council on 4-H Clubs	240,200	235,977
Canada Grains Council	90,000	90,000
Producer and Industry groups, universities and provincial agencies for the purpose of stimulating, developing and adapting new agricultural crops and varieties for commercial production	752,020	752,020
Agriculture Canada's fee for membership in the International Dairy Federation of Canada	15,000	14,077
Commonwealth Agricultural Bureaux	693,692	670,627
Payments to producers for agricultural commodities designated by the Governor in Council and for named agricultural commodities in excess of the minimum provision of the Agricultural Stabilization Act	397,404,242	397,263,984

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canada Safety Council in Support of National Farm Safety Week	4,000	4,000
Contributions to Canadian Commercial organizations, industry associations, universities and institutes for the purpose of stimulating improvements in the marketing of Canadian agricultural food products	312,038	312,038
Payments under the Farm Interest Rebate Act	10,297,000	10,282,591
Contribution to Provincial Agencies and to persons for development initiative undertaken under the general development agreements and subsidiary agreements for the purpose of economic and socio-economic adjustment	14,230,000	10,855,338
Contributions to the provinces of Manitoba, Saskatchewan and Alberta under Federal-Povincial agreements for the payment of compensation to grain and field crop producers for crop damage caused by migratory waterfowl	1,071,000	1,041,596
Contribution towards the Federal Development Strategy for Prince Edward Island	1,447,000	1,214,120
Contribution to a market promotion organization to promote the sale of Canadian Seed Potatoes	131,000	105,819
Contribution for the construction extension or improvement of exhibitions facilities at the Canadian Western Agribition	1,400,000	1,400,000
New Employment Expansion and Development Program (NEED) Federal Projects	150,801	98,593
Initiatives undertaken in special areas	2,614,000	1,427,661
Contribution to the provinces of Manitoba and Saskatchewan for groundwater and drought proofing investigations and studies for long-term strategy and economic development	272,000	141,276
Contributions to bonafide farmers and ranchers, groups of farmers and small communities in Manitoba, Saskatchewan and Alberta for the development of dependable water supplies	7,652,000	7,400,824
Contribution to apple growers for the purpose of compensating for frost damage and for the re-establishment of the production capabilities of commercial orchards	14,032,000	13,968,343
Contribution to the Organization for Economic Co-operation and Development	22,000	12,705
Contribution to Canadian National Livestock Records	400,000	400,000
Contribution to the Altantic Winter Fair to construct facilities to accommodate fairs, exhibitions and trade-shows (frozen)	508,000	
Initiatives under the authority of the Economic and Regional Development Agreements and assistance plan for innovation and technological transfer in Quebec	3,757,000	1,493,509
Contribution to United Co-Operatives of Ontario	7,500,000	7,500,000
Contributions to livestock producers within designated drought areas of Manitoba, Saskatchewan and Alberta to assist the producers in the cost of retaining their breeding herds and payments to the provinces for administration	59,820,000	59,814,929
Contributions to field crop producers in Manitoba and in Northeastern Saskatchewan for crop losses caused by excess moisture	9,000,000	8,109,914
Contributions to Quebec farmers for increased livestock feed costs as a result of forage crop losses in 1983 caused by adverse weather	27,000,000	27,000,000
Payments in the current and subsequent fiscal years for Small Farm Development Adjustment in accordance with terms and conditions approved by the Governor in Council	20,893,095	
	589,499,368	*559,277,835*
Statutory items	*477,963,892*	*240,121,034*
	1,423,448,547	1,137,369,464
AGRI-FOOD REGULATION AND INSPECTION PROGRAM		
Vote 25—Operating expenditures—		
Salaries, wages and other personnel costs	140,809,170	139,997,417
Salary adjustment reserve	1,189,000	
Temporary help services	252,000	218,715
Other operating costs	27,777,000	27,339,535
Summer Career-Access Federal Internship	511,819	510,804
Frozen—Other operating costs	257,200	
Special Recovery Capital Projects Program—Frozen	1,245,630	
	172,041,819	*168,066,471*
Vote 30—Capital expenditures—		
Major construction	7,062,644	3,600,072
Minor construction	469,000	327,406
Equipment	5,188,356	5,188,356
	12,720,000	*9,115,834*
Vote 35—Contributions—		
Canada's fee for membership in the Office international des épizooties	42,000	38,116
Canadian Veterinary Medical Association	5,000	3,590
Compensation for animals slaughtered in accordance with the terms of the Animal Disease and Protection Act	1,325,000	484,329
Contributions to the provinces in accordance with the Regulations of the Governor in Council of amounts not exceeding two fifths of the amounts paid by the provinces to owners of animals that have died as a result of rabies	140,000	74,317
Compensation under terms and conditions approved by the Governor in Council to owners of animals that have died as a result of anthrax	10,000	
Compensation in accordance with the terms of the Pesticide Residue Compensation Act and Plant Quarantine Act	10,000	
Contribution to University of Guelph, Ontario, Veterinary College	150,000	150,000
Contribution in accordance with an agreement entered into with the Provinces of New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland toward the cost of design and construction of a Veterinary Science Teaching Facility at Charlottetown, P E I	6,499,370	4,341,343
Contribution to the XXIII World Veterinary Congress	200,000	200,000
In accordance with the agreement entered into with the Province of Quebec towards the cost of construction or enlargement to veterinary		

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
science teaching facilities at the University of Montreal at St-Hyacinthe, Quebec	1,245,630	1,245,629
	9,627,000	*6,537,324*
Statutory items (including Race Track Supervision Revolving Fund)	*22,747,615*	*20,418,427*
	217,136,434	204,138,056
CANADIAN FORESTRY SERVICE PROGRAM		
Vote 36b—Operating expenditures—		
Salaries, wages and other personnel costs	23,258,564	22,143,023
Salary adjustment reserve	203,992	
Frozen—Reclassifications	79,000	
Temporary help services	312,765	312,673
Personal service contracts	317,589	238,170
Energy research and development	2,062,681	1,978,004
Canada-Manitoba forest renewal agreement	330,000	188,438
Northern oil and gas action program	81,000	71,240
Salaries and wages—Environment 2000	821,000	511,616
Other operating costs—Environment 2000	445,000	279,987
Federal propane vehicle program	13,000	2,800
Other operating costs	12,553,939	11,766,413
	40,478,530	*37,492,364*
Vote 37b—Capital expenditures—		
Capital	5,985,844	5,612,567
Special recovery capital projects program	23,762,902	18,474,031
Energy research and development	24,451	22,800
Retrofit and Off-oil conversion program	60,000	25,007
	29,833,197	*24,134,405*
Vote 38b—Grants and contributions—		
Grants—		
Commonwealth Forestry Institute	3,500	
Canadian Scholarship Program	200,586	194,985
Contributions—		
Contribution to the Canadian Inter-Agency Forest Fire Centre	44,656	44,655
Contribution to the University of British Columbia	750,000	723,262
Forest Engineering Research Institute of Canada	720,748	720,747
Contribution to the Council of Forest Industries of British Columbia	50,000	50,000
Contribution to the International Energy Agency/Forest Energy Agreement	172,000	170,630
Contribution for the Maritime Forest Research Centre	196,000	173,000
Contribution to FORINTEK Canada Corporation	4,200,000	4,200,000
Contributions to provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	58,637,258	52,402,958
Contribution for the Maritime Forest Ranger School	2,813,399	695,397
Contribution to the New Employment Expansion and Development Program (NEED)	11,497	(135)
Contribution to organizations, community groups, business and individuals for projects under the Environment 2000 Program	6,884,732	6,335,129
	74,684,376	*65,710,628*
	144,996,103	127,337,397
CANADIAN GRAIN COMMISSION PROGRAM		
Vote 40		
Program expenditures—		
Salaries, wages and other personnel costs	29,213,400	26,626,142
Salary adjustment reserve	272,900	
Other operating costs	5,628,000	5,085,178
Equipment	1,098,470	894,640
Frozen—Other operating costs	50,700	
Contributions—		
Canada's fee for membership in the International Association for cereal Chemistry	4,000	3,587
Contribution to the Saskatchewan Wheat Pool for the design, construction and installation of a grain weighing monitoring system in an existing grain terminal elevator in the Port of Vancouver, B C	104,530	104,530
	36,372,000	*32,714,077*
Statutory items	*4,823,940*	*4,823,940*
	41,195,940	37,538,017
Subtotal—Department	1,883,329,505	1,562,914,605
Canadian Dairy Commission		
Vote 45—Program expenditures—		
Salaries, wages and other personnel costs	2,803,800	2,492,448
Temporary help services	40,000	26,533
Other operating costs	3,618,200	3,457,741
Salary adjustment reserve	18,000	
	6,480,000	5,976,722
Canadian Livestock Feed Board		
Vote 50—Operating expenditures—		
Salaries, wages and other personnel costs	965,526	893,871
Salary adjustment reserve	1,874	
Temporary help services	2,000	
Other operating costs	572,000	462,501
Frozen	1,600	
	1,543,000	*1,356,372*
Vote 55—Contributions—		
Freight Assistance on feed grains including assistance on respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	17,100,000	17,004,605
Payments for storage and interest charges for increases in feed grain inventories carried at feed mills in grain deficient areas of Eastern Canada and British Columbia in conjunction with enlarged grain storage capacity at those mills	600,000	297,401
	17,700,000	*17,302,006*
	19,243,000	18,658,378
Canagrex		
Vote 60—Program expenditures—		
Other operating costs	5,400,000	5,400,000
Grand total	1,914,452,505	1,592,949,705
COMMUNICATIONS		
Department		
COMMUNICATIONS AND CULTURE PROGRAM		
Vote 1—Operating expenditures—		
Salaries and wages	77,676,800	73,652,342
Temporary help services	700,000	483,095

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Personal service contracts	1,370,000	551,378
Summer Canada	25,993	25,993
SSC-ICF	3,000,000	2,840,049
L-SAT	80,000	58,705
Office communications systems	3,621,000	3,559,982
NEED Program	167,434	69,709
WPARC—Operation	1,873,000	707,636
ERDA—Manitoba	2,000	200
SATCOM—Applications	420,000	412,952
ERDA—Quebec	150,000	145,001
Operating costs	35,904,066	33,041,705
Frozen	5,878,200	
	130,868,493	*115,548,747*
Vote 5—Capital expenditures—		
L-SAT	5,000	551
Telidon exploitation program	8,310,000	7,269,525
Telidon program extension	100,000	93,462
DOC/CBC teletext	750,000	750,000
WPARC—Construction	6,933,000	3,535,635
Palais des Congrès	1,500,000	565,073
M-SAT	4,350,000	4,301,950
M-SAT Bridging	200,000	135,808
Office communications systems	10,000	9,907
David Florida Lab expansion	1,600,000	1,599,403
SATCOM—Applications	240,000	226,907
Federal propane vehicle program	4,000	
Capital costs	6,445,000	6,415,627
Frozen	6,955,000	
	37,402,000	*24,903,848*
Vote 10—Grants and contributions—		
Grants—		
Canadian Radio Technical Planning Board	25,000	25,000
Grants to institutions and public authorities in Canada in accordance with Section 29 of the Cultural Property Export and Import Act	2,190,000	411,598
Grant to the Fathers of Confederation Buildings Trust	1,086,000	1,085,965
Grants to Canadian non-profit cultural organizations and institutions for management development and for special cultural activities of national significance	3,500,000	3,500,000
Grants to non-profit cultural organizations for participation in the Vancouver Centennial Celebrations	500,000	500,000
Contributions—		
Contributions to support communications associations, conferences, seminars and symposia sponsored by Canadian universities	25,000	25,000
Contributions to Canadian organizations working in the new field for international collaboration activities	350,000	
Contribution to Telesat Canada for the acquisition in Canada of Anik-D spacecraft	331,000	330,249
Contribution to the European Space Agency in respect of the development, manufacture and operational phases of the Large Satellite Program	12,245,000	12,244,953
Contributions to Canadian industry to assist in the creation of new Telidon operating systems	4,270,000	3,899,052
Contributions to Canadian organizations for the development of communications technology	1,500,000	
Contributions to the Canadian Standards Association	38,000	33,000
Contributions to support film and video national service organizations	300,000	279,600
Contribution to the Inter-American Telecommunication Conference (CITEL)	16,000	13,481
Canada's share of the cost of international radio, telephone and telegraph organizations (ITU)	2,150,000	2,113,216
Contribution to the ITU Special Voluntary Program for Technical Cooperation	100,000	100,000
Contribution to Cybertech Inc. for design improvements to telecommunications devices for the deaf	45,000	
Contributions to national arts and culture service organizations	695,000	695,000
Contributions to Canadian non-profit cultural organizations and institutions for arts and technology, management improvement and purchase of communications technological hardware	9,375,992	9,359,536
Contributions for the development of the Canadian book publishing industry	9,672,000	9,670,693
Contribution to the Toronto International (Jubilee) Festival 1984	150,000	150,000
Contribution to the Stratford Shakespearean Foundation	200,000	200,000
Contribution to the Montreal International Software Market Inc. (MIM '85)	500,000	500,000
Contributions to Expo 86's World Festival of the Performing Arts	300,000	300,000
Contributions to support cultural enterprises infrastructure development	20,000	18,912
Frozen	4,170,130	
	53,754,122	*45,455,255*
Vote 15—Payments to the Canada Post Corporation	*55,650,000*	*55,650,000*
Statutory items (including Government Telecommunications Agency Revolving Fund)	*26,840,791*	*10,405,465*
Vote 2c—Increase in Government Telecommunications Agency Revolving Fund authority from $15,000,000 to $19,000,000	*1*	
Subtotal—Department	304,515,407	251,963,315
Canada Council		
Vote 25—Payments to the Canada Council	72,614,000	72,614,000
Canadian Broadcasting Corporation		
Vote 30—Operating expenditures	*808,450,000*	*808,450,000*
Vote 35—Working capital	*4,700,000*	*4,700,000*
Vote 40—Capital expenditures	*91,777,000*	*91,777,000*
	904,927,000	904,927,000
Canadian Film Development Corporation		
Vote 45—Payments to the Canadian Film Development Corporation	45,571,494	45,571,494
Canadian Radio-television and Telecommunications Commission		
Vote 50—Program expenditures and grants—		
Salaries and wages	17,001,513	16,617,998
Salary adjustment reserve	98,254	
Operating costs	6,021,000	5,881,206
Temporary help services	60,000	43,668
Personal service contracts	140,000	146,463
Frozen	32,900	
	23,353,667	*22,689,335*
Statutory items	*2,561,747*	*2,561,747*
	25,915,414	25,251,082

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
National Arts Centre Corporation		
Vote 55—Payments to the National Arts Centre Corporation	14,932,000	14,932,000
National Film Board		
Vote 60		
Operating loss and capital—		
Salaries and wages	32,311,969	32,283,180
Operating costs	26,589,855	25,857,725
Capital expenditures	3,167,550	3,167,550
Grants and contributions	282,085	276,520
	62,351,459	*61,584,975*
Statutory item	*6,545,850*	*(98,375)*
	68,897,309	61,486,600
National Library		
Vote 65—Program expenditures and grants—		
Salaries and wages	15,842,000	15,777,793
Other operating expenditures	13,107,000	12,141,205
Grants	38,009	37,303
	28,987,009	*27,956,301*
Statutory item	*2,207,193*	*2,207,193*
	31,194,202	30,163,494
National Museums of Canada		
Vote 70—Operating expenditures—		
Salaries and wages	36,585,737	35,944,500
Operating costs	19,868,609	19,858,832
Personal service contracts	6,950	6,933
Temporary help services	403,441	388,761
Purchase account	3,290,106	2,744,829
Summer Canada	369,735	369,440
Implementation Assistance Program (IMPAC)	110,000	109,728
Northern Oil and Gas Action Program (NOGAP)	233,000	149,133
Publishing and boutiques	318,000	315,068
Frozen—Tenant services	315,000	
Frozen—Reclassifications	65,100	
	61,565,678	*59,887,224*
Vote 75—Grants—		
College Art Association of America	800	800
Museums and other organizations in Canada for their operations, special projects, training, registration, purchase of equipment and construction of facilities	8,566,900	8,566,900
	8,567,700	*8,567,700*
Statutory items	*5,268,186*	*5,268,186*
	75,401,564	73,723,110
Public Archives		
Vote 80—Program expenditures—		
Salaries and wages	23,590,706	23,206,284
Other operating costs	14,673,000	14,495,186
Less: revenue credited to the vote	1,725,000	1,970,425
	36,538,706	*35,731,045*
Statutory item	*3,521,000*	*3,521,000*
	40,059,706	39,252,045
Grand total	1,584,028,096	1,519,884,140

CONSUMER AND CORPORATE AFFAIRS

	Allotments	Expenditures
	$	$
Department		
Vote 1—Operating expenditures—		
Salaries and wages	82,776,100	81,345,058
Other operating costs	43,115,250	38,869,704
Temporary help services	1,042,000	915,726
Personal services contracts	11,000	4,916
Energy research and development		
Salaries and wages	114,000	100,058
Other operating costs	856,000	161,423
Energuide	350,000	350,000
Co-operative Education Program	39,750	
Commission of Inquiry on the Pharmaceutical Industry	1,000,000	801,335
Trade Marks Automation		
Other operating costs	308,000	297,686
Temporary help services	190,000	189,999
Transfer from TB Vote 10—Summer Canada Program	76,483	55,790
Frozen—Reclassifications	156,900	
Salary adjustment reserve	492,000	
Frozen—Construction of the Volumetric Laboratory	350,000	
	130,877,483	*123,091,695*
Vote 5—Grants and contributions—		
Grants to the Consumers' Association of Canada	200,000	200,000
Grants to various organizations working in the consumer interest	500,000	499,959
Contributions to various organizations working in the consumer interest	989,000	988,500
Contributions to Workers under the Metric Commission Tool Assistance Program	5,000,000	3,651,068
Metric Commission Frozen—Contributions	1,500,000	
Contributions to Homeowners under the Urea Formaldehyde Foam Insulation Assistance Program	75,000,000	52,864,997
Homeowners under Urea Formaldehyde Foam Insulation Assistance Program—Frozen—Contributions	26,500,000	
	109,689,000	*58,204,524*
Statutory items	*12,454,936*	*12,454,936*
Subtotal—Department	253,021,419	193,751,155
Restrictive Trade Practices Commission		
Vote 10—Program expenditures—		
Salaries and wages	959,600	860,623
Other operating costs	575,000	400,862
Temporary help services	10,000	6,216
Personal service contracts	15,000	10,630
Frozen—Reclassifications	1,400	
Salary adjustment reserve	10,000	
	1,571,000	*1,278,331*
Statutory item	*120,000*	*120,000*
	1,691,000	1,398,331
Standards Council of Canada		
Vote 15—Payments to the Standards Council of Canada	6,612,000	6,612,000
Grand total	261,324,419	201,761,486

ECONOMIC AND REGIONAL DEVELOPMENT

	Allotments	Expenditures
Vote 1		
Program expenditures—		
Salaries and wages	13,079,400	3,418,826
Salary adjustment—Reserve	180,000	
Operating costs	5,321,000	1,171,681
Temporary help services	401,000	63,893
Special Recovery Capital Projects Program	2,253,000	751,000
Frozen—Crown Corporations Directorate	155,000	
Frozen—Reclassifications	26,300	
Grants and contributions	250,000	159,000
	21,665,700	*5,564,400*
Statutory items	*764,767*	*764,767*
Grand total	22,430,467	6,329,167

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
EMPLOYMENT AND IMMIGRATION		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries and wages	15,485,900	14,865,879
Operations and maintenance	6,055,000	4,348,169
Personal service contracts	25,000	
Temporary help services	375,000	143,993
Summer youth employment	155,000	126,899
Frozen	29,600	
Less: recoveries from UI Account	14,378,000	13,876,000
	7,747,500	*5,608,940*
Statutory items	*2,349,683*	*2,349,683*
Subtotal—Department	10,097,183	7,958,623
Canada Employment and Immigration Commission		
ADMINISTRATION PROGRAM		
Vote 5—Program expenditures—		
Salaries and wages	111,126,300	108,058,078
Operations and maintenance	149,409,000	146,266,026
Summer youth employment	1,264,959	1,089,204
Personal service contracts	75,000	24,110
Temporary help services	208,000	147,433
Frozen	170,700	
Less: recoveries from UI Account	231,794,700	227,120,000
	30,459,259	*28,464,851*
Statutory item	*13,346,000*	*13,346,000*
	43,805,259	41,810,851
EMPLOYMENT AND INSURANCE PROGRAM		
Vote 10—Operating expenditures—		
Salaries and wages	551,113,700	538,935,400
Operations and maintenance	182,398,300	167,094,173
Summer youth employment	30,622,947	28,376,152
NTP—Course purchases	530,489,000	517,565,778
Personal service contracts	126,000	24,853
Temporary help services	364,000	357,029
Frozen	1,271,600	
Less: recoveries from UI Account	673,899,000	665,428,000
	622,486,547	*586,925,385*
Vote 15—Grants and contributions—		
Grants—		
Local employment assistance and development	7,710,000	6,090,546
Employment creation	172,721,000	117,129,737
National employment services	3,145,000	2,597,616
Contributions—		
Employment training	399,763,000	354,745,652
Canada Works	466,824,384	443,242,538
Career-Access	168,793,003	135,545,089
Job corps	37,642,175	37,332,131
Local employment assistance and development	75,130,000	67,126,832
Employment creation	6,517,442	2,599,100
Youth training option	45,101,000	6,832,853
National employment services	36,790,000	26,357,408
Frozen	48,418,000	
	1,468,555,004	*1,199,599,502*
Statutory items	*3,022,780,057*	*3,022,780,057*
	5,113,821,608	4,809,304,944
IMMIGRATION PROGRAM		
Vote 20—Operating expenditures—		
Salaries and wages	70,751,100	68,434,624
Operations and maintenance	15,455,500	14,374,123
Personal service contracts	1,363,000	1,206,384
Temporary help services	145,000	36,557
Summer youth employment	199,342	186,366
Frozen	625,900	
	88,539,842	*84,238,054*
Vote 25—Contributions—		
Transportation and other assistance	30,608,000	30,123,872
Contributions to immigrant welfare organizations	3,205,000	3,203,219
Host Program	50,000	50,000
	33,863,000	*33,377,091*
Statutory items	*9,996,040*	*9,996,040*
	132,398,882	127,611,185
ANNUITIES PROGRAM		
Vote 30—Program expenditures—		
Salaries and wages	2,594,100	2,391,226
Salary adjustment reserve	17,000	
Operating costs	383,000	291,255
Administrative restraint measures	4,900	
	2,999,000	*2,682,481*
Statutory items	*425,029*	*425,029*
	3,424,029	3,107,510
Immigration Appeal Board		
Vote 35—Program expenditures—		
Salaries and wages	3,187,700	3,009,455
Frozen	6,300	
Salary adjustment reserve	36,000	
Operating costs	1,053,000	1,061,393
Temporary help services	16,000	13,429
	4,299,000	*4,084,277*
Statutory item	*484,000*	*484,000*
	4,783,000	4,568,277
Grand total	5,308,329,961	4,994,361,390
ENERGY, MINES AND RESOURCES		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Personnel costs	18,038,700	17,015,038
Energy research and development—Personnel costs	46,000	36,369
Summer Canada	10,098	9,765
Co-op Student	24,640	19,848
Operating costs	16,705,360	14,659,024
Energy research and development—Operating costs	119,000	65,691
Temporary help services	264,000	220,287
Frozen—Reclassifications	33,800	
Less: revenue credited to the vote	9,364,000	7,810,762
	25,877,598	*24,215,260*
Statutory items	*2,756,509*	*2,756,509*
	28,634,107	26,971,769
ENERGY PROGRAM		
Vote 5—Operating expenditures—		
Personnel costs	53,131,382	49,707,825
Personnel costs—Energy research and development	1,669,000	1,506,940
Personnel cost—Co-operative Education Program	44,934	11,991
Salary Allotment Reserve Adjustments (SARA)	462,478	
Summer Canada	31,416	31,416
Operating costs	76,190,416	58,828,429
Special allotments		
Personal service contracts	716,000	242,822
Temporary help services	2,028,000	1,539,449
Federal Energy Management Program—Retrofit	1,715,000	1,541,362
Industrial Conversion Assistance Program	148,000	30,427
Capital costs	1,902,000	1,662,570
Operating and capital costs—Energy research and development	11,397,590	7,543,472
Frozen—Personnel costs	107,200	
Frozen—Operating costs	1,191,000	
	150,734,416	*122,646,703*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 10—Grants and contributions—		
Grants—		
University of Calgary for the Energy Resources Institute	125,000	125,000
In support of organizations associated with the research, development, management and promotion of energy related issues	47,000	47,000
In support of organizations to simulate the use of biomass residue as a fuel in place of conventional fuels and to cogenerate electricity and heat	11,105,782	11,105,782
In support of the Atlantic Provinces to assist industrial and commercial establishments and institutions to finance a portion of the capital investments in energy conservations	7,200,000	5,355,303
To provincial agencies and to persons for development initiative undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	3,012,000	2,296,463
Market Development Incentives Program—Gas Marketing Assistance Program (*less*)	26,300,000	
Industrial Conversion Assistance Program	7,047,681	7,047,680
In support of the development of Natural Gas Fueling Station	1,140,000	436,250
In support of Natural Gas Vehicles	1,855,000	932,500
In support of Solar Heating Demonstration Projects	8,050,000	4,986,041
Canada/Saskatchewan program on Fossil Fuel Research Development and Demonstration (1981)	2,850,000	1,623,341
In support of organizations associated with the research, development, management and promotion of energy related issues	462,000	439,000
Natural Gas Transportation Assistance Program	33,700,000	31,933,907
In support of Industrial Energy Research and Development Programs to effect research and to increase the efficiency of the use of energy	6,302,552	6,302,552
In support of Biomass Combustion Systems in Prince Edward Island	750,000	105,139
In support of the Development and Demonstration of New Technologies related to Renewable and Non-Conventional Sources of Energy and Energy Conservation and Oil Substitution by Conventional Fuels	9,670,000	3,438,785
In support of Laval University for a scholarship program	169,000	169,000
Joint Canada-Saskatchewan program for the development of heavy oil recovery technology	1,304,000	125,485
Natural Gas Laterals Program	179,100,000	170,859,901
Gas Marketing Assistance Program	27,000,000	20,456,040
In support of the development and commercialization of new coal utilization technology	10,195,722	10,195,722
Payment to New Brunswick Power Commission: Coleson Cove Plant	20,000,000	16,168,448
Contributions—		
Federal Share of the Canadian Electrical Association Research and Development program	2,912,000	2,912,000
In support of commercial vehicle owners to stimulate the use of propane as a motor fuel in place of gasoline or diesel	15,189,240	15,189,239
In support of a utility off-oil fund to finance up to 75% of the cost of environmentally acceptable conversions of oil-fired electricity plants to coal	580,000	579,115
In support of the development and demonstration of pressurized oxygen fluidized bed for wood gasification	2,500,000	908,638
In support of the Remote Community Demonstration Program	1,330,000	
In support of the development of improved batteries for the electric vehicles	100,000	97,586
In support of government-industry activities for development of new liquid fuels	100,000	81,668
In support of federal-provincial agreements for the development and demonstration of new technologies related to renewable and non-conventional sources of energy and energy conservation	10,432,746	9,793,494
In support of super efficient housing demonstrations	1,500,000	284,300
In support of low cost Energy Conservation Initiatives	496,000	390,697
In support of assisting industrial and commercial establishments and institutions to improve efficiency of energy use	4,000,000	3,604,624
Class Contribution to the International Energy Agency (IEA), or its agents, for energy research and development projects relevant to Canadian concerns	300,000	175,333
In support of development of specifications and standards for alternative transportation fuels	100,000	88,878
Payment to Newgrade Energy Inc. to partially fund a feasibility study of constructing and operating a heavy crude oil upgrader in Saskatchewan	3,200,000	2,049,150
In support of commercial-scale demonstration of advanced electrolytic hydrogen production	700,000	690,000
Contribution in support of the natural gas liquids supply development	150,000	150,000
PEI underwater cable	20,000,000	20,000,000
In support of the development and commercialization of new coal utilization technology	80,278	
	368,456,001	*351,144,061*
Vote 15—Canadian Home Insulation Program—		
Contributions to individuals	*145,500,000*	*133,525,032*
Vote 20—Canada Oil Substitution Program—		
Distribution Systems Expansion Program	60,000,000	59,999,999
Conversion Assistance	167,779,000	167,671,388
Market Development Incentive Program funding—Distribution Systems Expansion Program (*less*)	41,890,000	41,889,089
	185,889,000	*185,782,298*
Vote 25—Petroleum Incentives Program	*1,750,000,000*	*1,735,330,338*
Vote 26b—Petroleum Compensation Payments	*840,800,000*	*808,598,427*
Statutory items (including Environmental Studies Revolving Fund)	*589,390,679*	*474,043,468*
	4,030,770,096	3,811,070,327

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
MINERALS AND EARTH SCIENCES PROGRAM		
Vote 35		
Operating expenditures—		
Personnel cost	110,891,200	109,019,741
Energy research and development—Personnel costs	4,889,000	4,567,058
Summer Canada	529,278	470,800
Co-op Student	194,000	71,219
Northern Oil and Gas Action Program—Personnel costs	120,000	64,598
Operating costs	91,125,100	79,512,359
Energy research and development—Operating costs	25,821,001	25,682,885
Personal service contracts	3,827,600	3,729,650
Temporary help services	626,000	625,843
Northern Oil and Gas Action Program—Operating costs	363,000	359,972
Federal Building Retrofit Program	40,000	40,000
Grants and contributions—		
Grants—		
Canadian Institute of Surveying—FIG	76,000	76,000
In aid of earth sciences, energy and minerals research	1,398,000	1,398,000
Grants to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral related issues	165,500	165,500
Contributions—		
Contribution to support organizations associated with the research, development, management and promotion of earth sciences technology and mineral related issues	234,000	176,360
Contributions to the Inquiry of the (Ontario) Committee on Ground Control and Emergency Preparedness	20,000	19,119
Contribution to the Asbestos Strategy	1,250,000	1,200,100
Contribution to the Province of Newfoundland under a joint Federal-Provincial Development Agreement	620,000	493,082
Sudbury, Timmins, Algoma Mineral Program	100,000	62,924
Contribution to the Queen's University for the Centre for Resources Studies	187,000	187,000
European Space Agency	4,100,000	4,100,000
Alberta Oil Sands Research	112,000	54,382
Alberta Oil Sands Technology and Research Authority (AOSTRA) Demonstration of new upgrading technologies for Bitumen/Heavy Oil	17,000	4,591
Alberta Oil Sands Technology and Research Authority (AOSTRA) Oil Sands Demonstration Centre Phase III	187,500	124,975
Contribution to the Canadian Institute of Mining and Metallurgy in support of the Tenth World Coal Preparedness Congress	22,500	22,500
National Science Foundation	130,000	130,000
Frozen—Reclassifications	212,300	
Frozen—Contribution	188,000	
Frozen—Employee Benefit Plans	27,000	
	247,472,979	*232,358,658*
Vote 40—Capital expenditures—		
Capital costs	35,694,032	32,436,033
Energy research and development—Capital costs	8,097,000	8,087,886
Northern Oil and Gas Action Program—Capital costs	105,000	104,371
	43,896,032	*40,628,290*
Statutory items	*16,785,376*	*16,785,376*
	308,154,387	289,772,324
Subtotal—Department	4,367,558,590	4,127,814,420
Atomic Energy Control Board		
Vote 45		
Program expenditures—		
Salaries and wages	12,047,156	11,113,887
Salary adjustment reserve	268,024	
Temporary help services	20,000	12,877
Personal service contracts	60,000	36,960
Other operating costs	8,583,020	7,020,602
Grants and contributions—		
Grants to support non-profit organizations which are furthering the development of nuclear safety standards	10,000	7,500
Grants to the Canadian Institute for Radiation Safety	50,000	50,000
Contributions to the Ontario Ministry of Labour on behalf of the Committee on Ground Control and Emergency Preparedness	20,000	19,119
Contributions—Post-graduate scholarships	24,000	4,000
Contributions—IAEA—Safeguards support program	446,300	363,011
	21,528,500	*18,627,956*
Statutory item	*1,825,000*	*1,825,000*
	23,353,500	20,452,956
Atomic Energy of Canada Limited		
Vote 50—Operating expenditures	*300,851,000*	*294,435,698*
Vote 55—Capital expenditures	*31,226,000*	*31,100,000*
	332,077,000	325,535,698
National Energy Board		
Vote 60—Program expenditures—		
Salaries and wages	18,157,000	17,369,833
Salary adjustment reserve	149,000	
Operating costs	4,495,000	3,894,163
Temporary help services	20,000	15,420
Personal service contracts	60,000	20,563
	22,881,000	*21,299,979*
Statutory item	*2,743,000*	*2,743,000*
	25,624,000	24,042,979
Petro-Canada		
Vote 65—Payment to Petro-Canada	*17,039,532*	*17,039,532*
Vote 66c—For greater certainty, Petro-Canada is specifically authorized to borrow money otherwise than from the Crown	*1*	
Statutory items	*18,205,384*	
	35,244,917	17,039,532
Petro-Canada International Assistance Corporation		
Vote 70—Payments to Petro-Canada International Assistance Corporation	60,500,000	60,500,000
Grand total	4,844,358,007	4,575,385,585

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
ENVIRONMENT		
Department		
ADMINISTRATION PROGRAM		
Vote I		
Program expenditures—		
Salaries and wages	29,506,174	28,957,770
Salary adjustment reserve	152,151	
Energy research and development (salaries and wages)	50,000	50,000
Energy research and development (operating costs)	31,000	21,373
Temporary help services	645,000	634,073
Personal service contracts	185,000	176,217
IMPAC (salaries and operating)	570,000	566,780
Summer Canada Internship Program	117,997	117,879
Co-op Students (salaries and wages)	16,864	9,120
Frozen—Reclassifications	57,700	
Environment 2000 (salaries and wages)	1,317,000	1,248,099
Environment 2000 (operating costs)	816,000	629,515
Expo 86—Frozen	10,000	
Other operating costs (including capital)	12,093,344	11,863,294
Grants and contributions—		
Grants—		
Canadian Association of Geographers	7,000	6,500
International Geographical Union	2,000	
Contributions—		
New Employment Expansion and Development Program (NEED)	3,477	1,504
Canadian Council of Resource and Environment Ministers in an amount equal to one-third of its operating budget	145,840	84,008
	45,726,547	*44,366,132*
Statutory items	*4,640,733*	*4,640,733*
	50,367,280	49,006,865
ENVIRONMENTAL SERVICES PROGRAM		
Vote 5—Operating expenditures—		
Salaries and wages	187,526,154	185,817,336
Salary adjustment reserve	745,621	
Energy research and development (salaries and wages)	587,000	503,591
Energy research and development (operating costs)	8,771,319	8,022,642
Temporary help services	2,166,235	2,148,372
Personal service contracts	1,039,411	969,661
Co-op Students	262,185	187,068
Summer Canada Internship Program	3,338,078	3,337,148
Northern Oil and Gas Action Program (salaries and wages)	237,000	128,182
Northern Oil and Gas Action Program (operating costs)	703,000	593,785
Environment 2000 (salaries and wages)	2,267,300	2,090,901
Environment 2000 (operating costs)	1,195,700	1,083,087
Frozen—Reclassifications	322,200	
Other operating costs	114,216,389	110,081,940
	323,377,592	*314,963,713*
Vote 10—Capital expenditures—		
Energy research and development	455,549	445,242
Special Recovery Capital Projects Program	2,347,096	2,347,096
National Hydrology Research Institute—Frozen	530,500	
Northern Oil and Gas Action Program	160,000	151,497
Environment 2000	107,000	67,305
Federal Building Retrofit Program	50,000	3,500
Other capital costs	39,645,658	37,564,529
	43,295,803	*40,579,169*
Vote 15—Grants and contributions—		
Grants—		
Canadian National Committee of the International Association on Water Pollution Research	5,000	5,000
Meteorological Research	479,200	473,790
Canadian Meteorological and Oceanographic Society	16,000	16,000
Economic Commission for Europe's Co-operative Program for monitoring and evaluation of the long range transport of pollutants	10,000	10,000
Water Resources Research	250,000	250,000
Canadian Committee of the International Association of Water Pollution Research	2,000	2,000
Canadian Wildlife Federation	10,000	10,000
Canadian Nature Federation	10,000	10,000
Creston Valley Wildlife Management	75,000	75,000
Fur Institute of Canada	20,000	20,000
Wildlife Habitat of Canada	2,000,000	2,000,000
Nature Conservancy of Canada	10,000	10,000
Commonwealth Forestry Institute	10,500	10,500
Festival of Forestry	5,000	5,000
Grants to universities for specific forestry research projects	1,978,414	1,978,414
Canadian Forestry Association	50,000	50,000
Contributions—		
Toxicology Centre Guelph and Toronto	23,278	23,278
Toxicology Centre Guelph and Toronto—Frozen	1,309,751	
Contributions to organizations, community groups, businesses and individuals for projects under the Environment 2000 program	30,760,268	29,175,749
Organization for Economic Cooperation and Development (OECD)	46,000	39,909
November Initiative—Frozen	674,722	
Membership Fee—World Meteorological Organization	622,000	622,000
Meteorological Scholarships	80,000	66,000
Canadian Universities in support of Long Range Transport of Airborne Pollutants	26,250	17,451
Ontario under Canada/Ontario Agreement respecting Special Recovery Capital Projects for Timmins and the Regional Municipalities of Sudbury and Niagara	7,800,000	7,800,000
Provinces towards other federal-provincial water resources projects	141,000	
Provinces for flood damage reduction studies and flood-risk mapping	1,330,000	1,310,224
Quebec—Hydrometric Agreement	793,000	642,300
Ontario under the Canada/Ontario Agreement on Great Lakes Water Quality	1,200,000	1,169,000
Quebec—James Bay Agreement	100,000	100,000
Manitoba for Mercury Studies in the Churchill Nelson Diversion System	85,000	85,000
United Nations for the Convention in Trade of Rare and Endangered Species	28,000	28,000
Manitoba for Red River Ring Dyking	500,000	302,523
Provinces for the Sewage Treatment Facilities Construction Program	10,000,000	9,989,899
Quebec for Water Quality and Monitoring Agreement	197,000	189,477
Interjurisdictional Caribou Management Board	15,000	15,000
Saskatchewan—Qu'Appelle Valley	400,000	148,675
Quebec—Montreal area flood control	1,600,000	1,250,979
British Columbia—Fraser River Flood control	4,000,000	3,150,000
Co-operating associations	10,000	10,000
Fur Institute of Canada	395,000	395,000

Budgetary expenditure by allotment—*Continued*

	Allotments $	Expenditures $
Canada/Saskatchewan Granular Activated Carbon Water treatment system	2,000,000	1,991,719
Water Purification system, Town of Channel-Port-aux-Basques, Nfld	180,000	180,000
Waterfowl Crop Depredation	770,001	660,028
Forest Engineering Research Institute of Canada	679,252	679,252
Provincial agencies and to persons for development initiatives undertaken under the General Development Agreements and Subsidiary Agreements for the purpose of economic and socio-economic adjustment	6,346,742	6,346,742
Maritime Forest Ranger School	40,601	40,601
New Employment Expansion and Development Program (NEED)	322,609	299,093
	77,406,588	*71,653,603*
Statutory items	*32,355,300*	*32,355,300*
	476,435,283	459,551,785
PARKS CANADA PROGRAM		
Vote 20		
Operating expenditures—		
Salaries and wages	127,671,007	126,534,924
Career-Oriented Summer Employment Program	259,626	256,545
Co-op Students	46,000	25,322
Environment 2000 (salaries and wages)	2,660,000	2,602,309
Environment 2000 (operating costs)	897,000	848,407
Other operating costs	58,282,090	56,877,636
Temporary help services	563,300	478,366
Personal service contracts	204,700	196,901
New Employment Expansion and Development Program (NEED)	28,425	18,311
Grants and contributions—		
Grants—		
International Peace Garden	30,000	30,000
National and Provincial Parks Association of Canada	15,000	15,000
Contributions—		
Federal/Provincial Parks Conference	12,978	12,899
International Union for Conservation of Nature and Natural Resources	90,000	90,000
Grasslands National Park	548,900	
National Parks Poster	2,000	2,000
Jasper Townsite Committee	15,600	13,070
Interagency Forest Fire Centre	50,000	22,328
World Heritage Fund	80,000	67,064
Co-operating Associations	250,000	250,000
Study of the Preservation and Restoration of Cultural Property	77,000	69,160
Trestler House	25,000	14,805
International Council of Monuments and Sites	40,000	40,000
	191,848,626	*188,465,047*
Vote 25—Capital expenditures—		
Capital expenditures	108,643,702	96,257,853
Environment 2000	166,000	143,176
Facilities Retrofit and Conversion Program	275,400	205,407
Special Recovery Capital Projects Program	3,772,000	3,771,868
Special Recovery Capital Projects Program—Frozen	1,360,000	
New Employment Expansion and Development Program (NEED)	9,299	9,298
	114,226,401	*100,387,602*

	Allotments $	Expenditures $
Vote 30—Payments to the National Battlefields Commission (April 1 to August 31, 1984)	*1,943,429*	*1,943,429*
Statutory items	*18,852,357*	*18,852,357*
	326,870,813	309,648,435
Subtotal—Department	853,673,376	818,207,085
National Battlefieds Commission		
Transfer from Environment Vote 30	922,571	814,388
Grand total	854,595,947	819,021,473
EXTERNAL AFFAIRS		
Department		
CANADIAN INTERESTS ABROAD PROGRAM		
Vote 1—Operating expenditures—		
Salaries and wages—Canada based	157,146,942	156,843,828
Salaries and wages—Locally engaged staff	54,087,475	51,296,913
Foreign service allowances	34,371,000	33,761,694
Temporary help services	2,094,000	1,831,134
Personal service contracts	1,670,800	912,910
Operating expenditures	252,418,081	238,278,093
Transfer from TB Vote 30—Implementation assistance	700,000	539,917
	502,488,298	*483,464,489*
Vote 5—Capital expenditures—		
Capital expenditures	34,672,681	32,449,818
Long Range Capital Program	37,113,700	37,171,926
Solar Heating (PUSH) Program	330,000	307,012
	72,116,381	*69,928,756*
Vote 10—The grants listed in the Estimates and contributions	*151,111,846*	*147,958,520*
Statutory items	*25,115,793*	*25,115,793*
	750,832,318	726,467,558
CANADIAN INTERESTS ABROAD PROGRAM—PASSPORT OFFICE REVOLVING FUND		
Statutory item	8,148,204	(3,198,342)
GRAINS AND OILSEEDS PROGRAM		
Vote 15—Operating expenditures—		
Salaries and wages	2,165,000	1,526,917
Temporary help services	55,000	36,612
Personal service contracts	37,000	
Operating expenditures	1,262,000	941,219
	3,519,000	*2,504,748*
Vote 20—The grants listed in the Estimates and contributions	*10,506,000*	*9,354,631*
Statutory items	*125,553,377*	*125,553,377*
	139,578,377	137,412,756
WORLD EXHIBITIONS PROGRAM		
Vote 25—Program expenditures and contributions—		
Salaries and benefits	90,000	89,467
Salaries and wages	613,976	579,310
Operating expenditures	9,565,690	9,606,420
Contributions	7,310	
	10,276,976	*10,275,197*
Statutory item	*89,000*	*89,000*
	10,365,976	10,364,197
Subtotal—Department	908,924,875	871,046,169

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadian Commercial Corporation		
Vote 30—Program expenditures	24,755,000	17,617,060
Canadian International Development Agency		
Vote 35—Operating expenditures—		
Operating costs	23,815,127	22,933,813
Salaries and wages	42,968,500	42,105,222
Salary adjustment reserve	183,000	
Temporary help services	610,313	594,997
Personal service contracts	2,342,060	2,118,090
Reclassification reserve	81,500	
Transfer from TB Vote 10—Student summer and youth employment	69,377	69,377
	70,069,877	*67,821,499*
Vote 40—Grants and contributions—		
Grants—		
Commonwealth scholarships and fellowships	3,950,000	3,946,223
CIDA scholarships to Canadians for studies related to international development assistance	450,000	450,000
Development assistance to international development institutions and organizations for operations and general programs and specific programs and projects and, for special administrative expenses directly related thereto	122,300,000	122,294,076
Food aid assistance to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto	149,930,000	149,900,877
Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general and specific programs, projects, activities and appeals and, for special administrative expenses directly related thereto	88,700,000	88,699,957
Contributions—		
Development assistance to developing countries and their agencies and institutions in such countries and contributions to international and regional development institutions and organizations, Canadian non-governmental institutions, organizations and agencies in support of regional and country specific projects, programs and activities and for special administrative expenses directly related thereto	459,876,401	459,870,183
Contributions to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development co-operation and development education programs, projects and activities and, for special administrative expenses directly related thereto	137,500,000	137,449,269
Incentives to Canadian private investors, institutions and organizations, developing country governments, their organizations and agencies, developing country local and regional institutions, and organizations in support of industrial co-operation programs and projects and, for special administrative expenses directly related thereto	38,540,000	38,506,303
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and, for special administrative expenses directly related thereto	236,007,000	235,950,410
Contributions to international development institutions and organizations in support of specific development assistance programs and projects and for special administrative expenses directly related thereto	2,445,500	2,439,864
Contributions to international non-governmental organizations in support of development assistance programs and projects and for special administrative expenses directly related thereto	18,013,000	18,012,888
	1,257,711,901	*1,257,520,050*
Statutory items	*7,578,000*	*7,578,000*
	1,335,359,778	1,332,919,549
International Development Research Centre		
Vote 60—Payments to the International Development Research Centre	81,000,000	81,000,000
International Joint Commission		
Vote 65—Salaries and expenses—		
Salaries and wages	1,715,000	1,449,600
Other operating costs	1,446,000	1,223,385
	3,161,000	*2,672,985*
Statutory item	*257,000*	*257,000*
	3,418,000	2,929,985
Grand total	2,353,457,653	2,305,512,763
FINANCE		
Department		
FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Vote 1—Program expenditures—		
Salaries and wages	31,818,800	31,374,351
Goods and services	13,011,000	12,914,430
Frozen	59,700	
Personal service contracts	2,639,000	2,432,188
	47,528,500	*46,720,969*
Statutory items	*42,987,486*	*42,987,486*
	90,515,986	89,708,455
PUBLIC DEBT PROGRAM		
Statutory item	22,551,172,645	22,551,172,645
FISCAL TRANSFER PAYMENTS PROGRAM		
Statutory items	5,813,601,216	5,813,601,216

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
CANADIAN IMPORT TRIBUNAL PROGRAM		
Vote 5—Program expenditures—		
Salaries and wages	1,377,000	1,343,432
Salary adjustment reserve	21,000	
Goods and services	416,000	393,100
Personal service contracts	5,000	
	1,819,000	*1,736,532*
Statutory item	*187,000*	*187,000*
	2,006,000	1,923,532
INSPECTOR GENERAL OF BANKS PROGRAM		
Vote 10—Program expenditures—		
Salaries and wages	1,438,000	1,253,667
Salary adjustment reserve	16,000	
Goods and services	212,000	186,772
Personal service contracts	4,000	3,500
	1,670,000	*1,443,939*
Statutory item	*206,000*	*206,000*
	1,876,000	1,649,939
SPECIAL PROGRAM		
Vote 15—Operating costs	*100,000*	*100,000*
Statutory item	*75,000,000*	
	75,100,000	100,000
Subtotal—Department	28,534,271,847	28,458,155,787
Auditor General		
Vote 25—Program expenditures and grants and contributions—		
Program expenditures and grants and contributions	37,132,000	35,732,461
Transfer from TB Vote 10—Employment initiatives	8,415	8,415
	37,140,415	*35,740,876*
Statutory items	*3,985,922*	*3,985,922*
	41,126,337	39,726,798
Insurance		
Vote 30—Program expenditures—		
Salaries and wages	8,404,400	7,950,933
Salary adjustment reserve	65,000	
Operating costs	3,662,000	3,420,624
Temporary help services	24,000	22,102
Personal service contracts	40,000	25,719
Frozen—Reclassifications	16,600	
	12,212,000	*11,419,378*
Statutory items	*1,578,595*	*1,578,595*
	13,790,595	12,997,973
Tariff Board		
Vote 35—Program expenditures—		
Salaries and wages	1,444,870	1,240,493
Other operating costs	850,000	623,700
	2,294,870	*1,864,193*
Statutory items	*912,827*	*912,827*
	3,207,697	2,777,020
Grand total	28,592,396,476	28,513,657,578
FISHERIES AND OCEANS		
Department		
Vote 1—Operating expenditures—		
Salaries and wages	220,772,500	218,132,391
Operating costs	216,820,000	209,047,643
Temporary help services	1,953,900	1,814,334
Personal service contracts	393,500	203,106
Energy research and development	6,529,000	6,424,660
NEED Program	1,557,400	1,465,129
Special Employment Initiatives	1,323,800	934,769
IMPAC	180,000	134,765
Summer Canada	2,033,771	2,033,771
Operating costs—Frozen	120,000	
NOGAP	4,571,000	4,495,946
November Initiative—Reserved allotment	2,618,000	
	458,872,871	*444,686,514*
Vote 2b—Purchases of fisheries products, designated by the Governor in Council pursuant to the Fisheries Prices Support Act	11,850,000	3,086,691
Frozen	150,000	
	12,000,000	*3,086,691*
Vote 5—Capital expenditures—		
Capital costs	32,858,000	30,854,768
Small Craft Harbours	32,584,800	32,126,514
Vessel Acquisition Strategy Plan	40,100,000	33,086,184
Major Construction/Accommodation Capital Strategy	12,208,000	5,136,691
Energy research and development	1,187,000	1,201,983
Special Recovery Capital Projects Program	105,796,000	95,352,250
Special Employment Initiatives	8,608,700	4,945,060
Energy Retrofit	374,000	250,360
Storm Damage	1,700,000	427,427
NOGAP	1,913,000	1,981,330
November Initiative—Reserved allotment	3,264,000	
Frozen—SRCPP	588,000	
	241,181,500	*205,362,567*
Vote 10—Grants and contributions—		
Grant to biology students capable of taking instruction and working in the French language	92,000	92,000
Marine Sciences Research Laboratory of Memorial University, Newfoundland	150,000	150,000
Special assistance to self-employed Atlantic and Labrador fishermen affected by abnormal ice conditions	3,781,332	3,720,461
Membership fee—International Hydrographic Organization	22,000	20,837
Intergovernmental Oceanographic Trust Fund	15,000	15,000
Sea Use Council	15,000	15,000
Canadian universities and scholarships to individual research investigators in support of marine and aquatic research and fisheries and marine economic research	360,000	351,740
Assistance to the Committee on Seals and Sealing	111,000	75,924
Contribution for the Fisheries Resource Employment Development for Youth	4,435,000	4,430,919
Contribution towards the defrayal of expenses for the operation of a fishery research camp—Memorial University of Newfoundland	3,600	
Contribution to the World Wildlife Fund (Canada) for a study of arctic cetaceans	22,500	22,500
Contribution to the Council of Forest Industries of British Columbia	50,000	50,000
Contribution to the Vancouver Public Aquarium Association	500,000	500,000
Assistance in accordance with terms and conditions approved by the Governor in Council, for the construction of fishing vessels in respect of which capital subsidies are not payable pursuant to any other federal authorization	8,500,000	5,352,537
Contribution towards Fisheries Development Programs in Labrador	1,740,000	1,073,286
Contribution towards Fisheries Development Programs in PEI	197,000	196,859

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Contribution towards Fisheries Development Programs in Southeast New Brunswick	420,000	385,313
Contributions in respect of the New Employment Expansion and Development Program (NEED)	405,815	204,334
Contributions towards the cost of installing bait, fish unloading, ice-making and water and power facilities approved under the Special Recovery Capital Projects Program	8,609,969	8,279,551
Contribution to commercial licensed fishermen and fishermen's associations of the Magdalen Islands	115,000	114,968
Contributions to commercial licensed fishermen of the North-Shore and lower St. Lawrence and the Magdalen Islands	2,998,000	2,602,092
Contribution to indigenous persons or groups of Northern Quebec, related to their hunting and fishing activities	250,000	250,000
Contribution for Atlantic Fisheries Technological Development and Information Transfer	1,003,000	893,366
Contribution to the Corporation de la Marina Lotbinière Inc. for the development of a marina	434,000	49,953
Contribution to the Club nautique Deschaillons for the development of a marina	632,000	606,426
Contribution to registered fish plants, corporations, individuals or groups of individuals, involved in the harvesting, processing, marketing or transportation of fish in Prince Edward Island	202,000	201,331
Contribution to the Township of Bosanquet, Ontario, for the construction of nautical infrastructures and related marine works approved under the Special Recovery Capital Projects Program	300,000	
Contribution towards the cost of installing ice-making and ice-storage facilities under the Atlantic fisheries ice-making/storage infrastructure program	460,000	455,200
Contribution to Atlantic commercial salmon fishermen to buy back licenses	1,694,400	1,692,621
Contribution towards the cost of purchasing New Brunswick based herring purse seiners	3,000,000	
Contribution to the Club nautique «La Battière» for the dredging of the Rivière Nicolet	250,000	
Contribution to Les Amis de la marina Inc., Shippegan, New Brunswick, for a marina development project	300,000	300,000
Contribution to Canadian Sealers Association	65,000	65,000
Contribution to the International Game Fish Association	10,000	10,000
Contribution to the Fisheries Council of Canada	35,000	35,000
Contribution to Ice-Making facilities (Special Employment Initiative)	50,000	50,000
Deficiency Payments for frozen Cod Products	150,000	148,998
Contribution to the Canadian Science Writers' Association to defray the cost of an annual award for science writing in the area of science and natural resources	1,500	1,500
	41,370,116	*32,412,716*
Statutory items	*35,219,594*	*35,219,594*
Grand total	788,644,081	720,768,082

	Allotments	Expenditures
	$	$
GOVERNOR GENERAL		
Vote 1—Program expenditures	*5,517,333*	*5,122,400*
Statutory items	*677,670*	*677,670*
Grand total	6,195,003	5,800,070
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and allowances	33,389,026	33,051,908
Salary adjustment reserve	153,424	
Temporary help services	680,000	679,725
Operating expenditures	10,808,750	8,921,001
Personal service contracts	3,154,100	2,753,618
Audit Services—Frozen	562,000	
Transfer from TB Vote 10—Summer student and youth employment	24,123	20,084
	48,771,423	*45,426,336*
Statutory items	*5,097,952*	*5,097,952*
	53,869,375	50,524,288
INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and allowances	136,804,027	135,985,493
Salary adjustment reserve	1,261,935	
Salaries—Transfer of Programs to Bands (frozen)	1,925,000	
Operating expenditures	77,245,361	77,044,054
Personal service contracts	324,196	4,248
Temporary help services	956,500	918,037
Operation and maintenance of assets on reserve	24,172,800	21,374,439
Transfer from TB Vote 10—Summer youth employment program	408,381	408,381
	243,098,200	*235,734,652*
Vote 10—Capital expenditures—		
Capital expenditures	60,085,965	60,085,965
Special Recovery Capital Projects Program	4,220,135	4,011,360
	64,306,100	*64,097,325*
Vote 15—Grants and contributions—		
Grants and contributions	1,151,567,077	1,154,281,752
Transfer from TB Vote 10—Summer student and youth employment	28,796	28,796
	1,151,595,873	*1,154,310,548*
Statutory items	*39,206,175*	*33,668,709*
	1,498,206,348	1,487,811,234
NORTHERN AFFAIRS PROGRAM		
Vote 20—Operating expenditures—		
Salaries, wages and allowances	32,819,691	31,609,689
Salary adjustment reserve	200,517	
Operating expenditures	38,543,452	36,513,331
Temporary help services	326,065	326,065
Personal service contracts	230,733	60,237
Community advisory committee—Norman Wells	558,499	69,006
Summer youth employment program	102,878	102,878
	72,781,835	*68,681,206*
Vote 21c—Write-off of shares of the Canadian Arctic Producers Co-operative Limited	*406,465*	*406,465*
Vote 25—Capital expenditures—		
Capital costs	14,265,500	14,166,434
Special recovery capital projects program	12,650,000	12,649,903
	26,915,500	*26,816,337*
Vote 30—The grants listed in the Estimates and contributions	*59,481,369*	*53,115,883*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 35—Transfer payments to the Government of the Yukon Territory	*113,249,044*	*113,249,043*
Vote 40—Transfer payments to the Government of the Northwest Territories	*389,595,883*	*381,595,883*
Statutory items (including Environmental Studies Revolving Fund)	*8,923,638*	*5,959,388*
	671,353,734	649,824,205
NATIVE CLAIMS PROGRAM		
Vote 45—Contributions	*32,020,728*	*32,020,728*
Statutory items	*30,879,855*	*30,879,855*
	62,900,583	62,900,583
Grand total	2,286,330,040	2,251,060,310
JUSTICE		
Department		
ADMINISTRATION OF JUSTICE PROGRAM		
Vote 1—Operating expenditures—		
Salary adjustment reserve	120,918	
Salaries and wages	52,978,600	49,750,721
Temporary help services	281,000	252,116
Operating and maintenance	20,201,325	19,049,519
IMPAC and IAP	361,200	104,765
Canadian Sentencing Commission	522,500	469,185
	74,465,543	*69,626,306*
Vote 5—Grants and contributions—		
Grants—		
Uniform Law Conference of Canada—Administrative expenses	4,000	4,000
Uniform Law Conference—Research	25,000	618
International Commission of Jurists	18,500	18,500
L'Institut international de droit d'expression française (IDEF)	1,500	1,500
Grants to encourage student specialization in legislative drafting	94,000	93,190
Grants to encourage native people to enter the legal profession	213,066	212,872
Duff-Rinfret Scholarship Program	95,550	88,876
Grants to Chiefs of Police for the Law amendments committee	32,000	32,000
British Institute of International and Comparative Law (CLAS)	10,000	10,000
Hague Academy of International Law	12,000	12,000
Canadian Institute of Resources Law	25,000	25,000
Research Center in Public Law—University of Montreal	23,400	23,400
Translation and Legal Doc Ottawa	60,000	60,000
Contributions—		
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of Legal Aid Systems	56,732,012	45,820,661
Contributions to the Provinces and Territories in accordance with agreements with the Minister on behalf of Canada to assist in the operation of programs to compensate victims of violent crime	2,475,600	2,440,982
Contributions to encourage experimental and research work in legal aid	300,000	111,704
Contributions for a Summer Exchange Program between Civil and Common Law Students	342,000	333,091
Canadian Law Information Council	445,200	445,200
Justice for Victims	352,000	218,702
Canadian Association of Provincial Court Judges	70,000	69,000
Criminal Law Reform	417,500	416,855
Native court-worker and related programs for native people and representatives of the Legal System	3,365,380	3,042,483
Consultation and Development Fund	335,000	285,856
Sentencing	240,000	91,895
Young Offenders—Legal Aid	10,325,000	2,469,190
University of Ottawa Legislative Drafting Program	85,260	84,950
Canadian Society of Forensic Science	36,750	9,100
Public Legal Education	250,900	125,010
Human Rights Law Fund	500,000	496,500
	76,886,618	*57,043,135*
Statutory items	*7,699,683*	*7,699,683*
Subtotal—Department	159,051,844	134,369,124
Canadian Human Rights Commission		
Vote 15—Program expenditures—		
Salaries and wages	5,703,167	5,252,285
Salary adjustment reserve	23,733	
Other operating costs	2,609,500	2,546,123
Temporary help services	113,500	103,715
Frozen—Reclassifications	11,100	
	8,461,000	*7,902,123*
Statutory item	*860,000*	*860,000*
	9,321,000	8,762,123
Commissioner for Federal Judicial Affairs		
Vote 20—Operating expenditures and grants—		
Salaries and wages	980,541	962,612
Temporary help services	55,000	53,465
Personal service contracts	68,459	55,846
Operating costs	1,641,000	1,592,629
The grant as listed in the Estimates	124,001	117,900
	2,869,001	*2,782,452*
Vote 25—Canadian Judicial Affairs—Operating expenditures—		
Salaries and wages	83,000	24,336
Temporary help services	15,000	14,867
Operating costs	217,000	214,103
	315,000	*253,306*
Statutory items	*86,213,272*	*86,213,272*
	89,397,273	89,249,030
Federal Court of Canada		
Vote 30—Program expenditures—		
Salaries and wages	5,050,633	4,592,486
Salary adjustment reserve	20,000	
Temporary help services	40,000	38,941
Personal service contracts	310,000	179,056
Operating costs	2,118,000	2,026,073
Capital costs	800,000	791,923
	8,338,633	*7,628,479*
Statutory item	*729,000*	*729,000*
	9,067,633	8,357,479
Law Reform Commission of Canada		
Vote 35—Program expenditures—		
Salaries and wages	1,397,494	1,397,493
Temporary help services	318,582	318,582
Operating and maintenance	1,434,297	1,437,485
Personal service contracts	1,660,627	1,660,627
	4,811,000	*4,814,187*
Statutory item	*233,000*	*233,000*
	5,044,000	5,047,187
Offices of the Information and Privacy Commissioners of Canada		
Vote 40—Program expenditures—		
Salaries and wages	1,743,500	1,581,230
Salary adjustment reserve	12,000	
Temporary help services	30,000	27,448

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Personal service contracts	23,000	21,329
Other operating costs	867,000	548,900
Frozen	3,500	
	2,679,000	*2,178,907*
Statutory item	*264,000*	*264,000*
	2,943,000	2,442,907
Supreme Court of Canada		
Vote 45—Program expenditures—		
Salaries and wages	1,974,300	1,967,774
Frozen—Reclassifications	3,700	
Temporary help services	7,800	7,278
Personal service contracts	373,550	373,562
Grants	17,767	17,767
Capital costs	374,810	366,734
Other operating costs	1,771,840	1,771,597
	4,523,767	*4,504,712*
Statutory items	*1,765,327*	*1,765,327*
	6,289,094	6,270,039
Tax Court of Canada		
Vote 50—Program expenditures—		
Salaries and wages	2,117,800	1,338,523
Salary adjustment reserve	29,000	
Temporary help services	43,000	14,070
Personal service contracts	547,000	330,658
Operating costs	1,762,400	1,118,783
Frozen—Reclassifications	3,200	
	4,502,400	*2,802,034*
Statutory item	*247,000*	*247,000*
	4,749,400	3,049,034
Grand total	285,863,244	257,546,923
LABOUR		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and other personnel costs	*40,043,062*	*38,123,633*
Vote 5—Grants and contributions—		
Grants—		
Special research studies in the labour field (special research)	40,000	40,000
Grant to support activities which contribute to Labour Canada's objectives	62,000	62,000
Special research studies in the labour field (accident prevention)	16,000	16,000
Grants to labour unions and to their individual members not affiliated with the Canadian Labour Congress for labour education	1.069,000	999,142
Grant to support standards writing associations	10,000	10,000
Grant for the implementation of a certification program for occupational health nurses	75,000	75,000
Grant to Commonwealth Trade Union Council	20,000	20,000
Grant to the Canadian Labour Market and Productivity Centre	5,000,000	5,000,000
Grants to labour organizations staging educational events	10,000	10,000
Contributions—		
Contribution to the Canadian Labour Congress labour education	3,538,000	3,538,324
Contributions to labour organizations not affiliated with the Canadian Labour Congress to promote and upgrade labour education programs	1,124,000	1,090,148
Quality of Working Life Projects	705,000	443,243
Atlantic Region Labour Education Centre	363,000	363,000
Contribution for the Labour-Government Employee Secondment Program	89,000	56,324
Contributions for Technology Impact Research Fund	286,000	286,000
Frozen	842,000	
	13,249,000	*12,009,181*
Statutory items	*79,420,935*	*79,420,935*
Subtotal—Department	132,712,997	129,553,749
Canada Labour Relations Board		
Vote 10—Program expenditures—		
Salaries and wages	3,819,000	3,642,307
Salary adjustment reserve	33,000	
Temporary help services	20.000	13,030
Personal service contracts	173,650	89,087
Operating costs	1,448,350	1,371,686
	5,494,000	*5,116,110*
Statutory item	*563,000*	*563,000*
	6,057,000	5,679,110
Canada Mortgage and Housing Corporation		
Vote 95—To reimburse Canada Mortgage and Housing Corporation	*1,544,131,392*	*1,482,725,616*
Vote 26b—To forgive the principal amount of advances outstanding made to the Canada Mortgage and Housing Corporation	*307,600,000*	*307,600,000*
Statutory items	*174,737,712*	*174,737,712*
	2,026,469,104	1,965,063,328
Canadian Centre for Occupational Health and Safety		
Votes 20 and 21b—Program expenditures—		
Salaries and wages	4,844,000	2,666,560
Operating costs	2,801,000	4,349,784
	7,645,000	7,016,344
Grand total	2,172,884,101	2,107,312,531
NATIONAL DEFENCE		
DEFENCE SERVICES PROGRAM		
Vote 1—Operating expenditures—		
Civil salaries and wages	950,703,681	950,703,681
Pay of the Forces	2,480,545,523	2,480,545,523
Operating costs	2,107,626,700	2,081,166,414
Temporary help services	1,256,206	1,256,206
Personal service contracts	728,827	728,827
Transfer from TB Vote 10—Student Summer Youth Employment and Summer Students Public Service	13,625,807	13,625,807
Official Languages Program	13,021,309	13,021,309
	5,567,508,053	*5,541,047,767*
Vote 5—Capital expenditures—		
Capital costs	2,518,104,226	2,526,520,197
Personal service contracts	23,000	23,000
National Energy Program Projects	5,085,376	5,085,376
Special Recovery Capital Projects Program	35,655,398	35,655,398
Less: reserve allotment (PAYE)	9,328,806	
	2,549,539,194	*2,567,283,971*
Vote 10—Grants and contributions—		
The grants as listed in the Estimates	1,550,033	1,520,312
Contributions for Capital Assistance Projects	2,034,473	2,034,473
Contributions to the North Atlantic Treaty Organization military budgets	31,746,564	28,798,713
Infrastructure program	48,588,000	48,084,766
Contributions to North Atlantic Treaty Organization Airborne Early Warning System	6,613,747	6,613,747

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Material produced for transfer as Mutual Aid	6,052,369	6,052,369
Contributions to provinces and municipalities for Emergency Preparedness Purposes	5,582,847	5,582,847
Contributions to provinces for disaster financial assistance	3,828,769	3,828,769
	105,996,802	*102,515,996*
Statutory items	*700,802,259*	*700,802,259*
	8,923,846,308	8,911,649,993
DEFENCE CONSTRUCTION (1951) LIMITED PROGRAM		
Vote 15—Defence Construction (1951) Limited Program	14,500,000	14,487,807
Grand total	8,938,346.308	8,926,137,800
NATIONAL HEALTH AND WELFARE		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1		
Program expenditures—		
Salaries and wages	29,131,501	28,322,597
Other operating costs	10,541,501	9,889,197
Temporary help services	200,000	196,072
Transfer from TB Vote 10—Summer Career Access component of the 1984 Summer Canada Program	9,350	9,350
Transfer from TB Vote 30—Implementation assistance	675,000	656,088
Less: recovery from Canada Pension Plan Account	1,551,000	1,551,000
Grants and contributions—		
Grants—		
Grants to voluntary health and social service organizations—Therese Casgrain Award	5,000	5,000
Institute for social and economic research—University of Manitoba	217,000	217,000
United Nations fund for drug abuse control	333,000	333,000
Grants to international organizations	98,500	94,034
Contributions—		
Welfare information systems	2,420,000	2,420,000
Banff Centre School of Management	25,000	25,000
Canadian Council on Social Development	20,000	20,000
	42,124,852	*40,636,338*
Statutory items	*4,548,683*	*4,548,683*
	46,673,535	45,185,021
HEALTH AND SOCIAL SERVICES PROGRAM		
Vote 5—Operating expenditures—		
Salaries and wages	19,845,000	19,259,446
Other operating costs	15,141,000	14,256,525
Temporary help services	265,000	261,697
Transfer from TB Vote 10—Summer Career Access component of the 1984 Summer Canada Program	42,636	37,574
	35,293,636	*33,815,242*
Vote 10—Grants and contributions—		
Grants—		
Grants to national voluntary health organizations	3,026,000	3,025,072
Grants to national voluntary social service organizations	3,167,000	3,053,107
Family planning projects	174,000	164,015
University of Ottawa Heart Institute at the Civic Hospital	2,500,000	2,500,000
Contributions—		
National health research and development program	18,123,000	18,123,000
Health promotion projects	3,640,000	3,636,295
Social services development	3,497,000	3,324,579
Vocational rehabilitation of disabled persons	99,968,000	99,967,682
Services to young offenders	24,433,000	19,974,929
Vocational rehabilitation research	75,000	5,000
New Horizons	13,371,000	13,371,000
Transfer from TB Vote 10—New employment expansion and development program (NEED)	15,000	14,289
	171,989.000	*167,158,968*
Statutory items	*9,968,608,024*	*9,968,608,024*
	10,175,890.660	10,169,582,234
MEDICAL SERVICES PROGRAM		
Vote 15		
Operating expenditures—		
Salary adjustment reserve	684,000	
Salaries and wages	106,197,000	105,924,330
Other operating costs	161,347,000	161,208,579
Temporary help services	800,000	707,948
Personal service contracts	700,000	671,267
Transfer from TB Vote 10—Summer Career Access component of the 1984 Summer Canada Program	160,640	160,640
Grants and contributions—		
Grants—		
Indian Health Services		
Grants to individuals of Indian and Inuit ancestry to assist them in their health career studies	75,000	23,265
Contributions—		
Indian Health Services		
Contributions on behalf of Indians and Inuit for:		
Health care facilities and equipment	8,448,800	7,917,543
Community health representatives, medical transportation, health care professionals, promotion and support services	20,931,000	20,365,833
National native alcohol and drug abuse program	27,084,000	26,557,747
Consultation on Indian and Inuit health	950,000	947,348
Contributions to universities, colleges and other organizations to increase the participation of Indian and Inuit students in academic programs leading to professional health careers	600,000	311,133
Payment to Newfoundland for Indian and Inuit health care delivery	989,000	664,000
Northern Health Services—		
Contributions on behalf of Indians and Inuit for:		
Health care facilities and equipment	225,000	204,074
Consultation on Indian and Inuit health	77,000	67,215
National native alcohol and drug abuse program	3,217,000	2,673,364
Community health representatives, medical transportation, health care professionals, promotion and support services	631,000	468,027

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Contribution to the Government of the Northwest Territories for transfer of operational and administrative control of Frobisher Bay General Hospital	4,280,000	3,915,038
Contribution to the Government of the Northwest Territories for the construction of the Stanton-Yellowknife Hospital	866,000	767,018
Transfer from TB Vote 10—New employment expansion and development program (NEED)	12,000	9,500
	338,274,440	*333,563,869*
Vote 20—Capital expenditures—		
Capital expenditures	29,227,201	29,001,347
Federal retrofit and Off-oil conversion programs	100,000	99,800
	29,327,201	*29,101,147*
Statutory items	*14,201,226*	*14,201,226*
	381,802,867	376,866,242
HEALTH PROTECTION PROGRAM		
Vote 25		
Operating expenditures—		
Salaries and wages	65,584,000	65,290,821
Salaries and wages—Co-operative education program	321,000	305,000
Other operating costs	19,140,000	18,678,978
Temporary help services	285,000	284,452
Prosecution costs under the Narcotic Control Act and the Food and Drug Act	7,077,000	5,974,524
National energy program—New liquid fuel	1,029,000	948,860
Transfer from TB Vote 10—Summer Career Access component of the 1984 Summer Canada Program	21,505	21,505
Grants and contributions—		
Grants—		
National Food Distribution Centre	15,000	15,000
World Health Organization	50,000	50,000
International Commission on Radiological Protection	5,000	5,000
Pan American Conference of Food Quality Control Officers	40,000	40,000
International Agency for Research on Cancer	792,000	782,144
Contributions—		
Canadian Public Health Associaiton	5,000	5,000
International conference on nutrition, immunity and illness in the elderly	5,000	5,000
	94,369,505	*92,406,284*
Vote 30—Capital expenditures	*10,998,000*	*11,321,470*
Statutory items	*10,541,305*	*10,541,305*
	115,908,810	114,269,059
INCOME SECURITY PROGRAM		
Vote 35		
Regular program including decentralization of Ontario and Nova Scotia Offices—		
Program expenditures—		
Salaries and wages	75,077,400	74,041,885
Salaries and wages—Frozen—Reclassifications	142,600	
Salaries and wages—Co-operative education program	10,000	10,000
Salaries and wages—Reserved allotment—November initiative	250,000	
Other operating costs	20,977,996	19,230,043
Other operating costs—Reserved allotment—November initiative	150,000	
Temporary help services	160,000	159,126
Transfer from TB Vote 10—Summer Career Access component of the 1984 Summer Canada Program	8,041	8,041
Less: recoveries from Canada Pension Plan Account	36,611,000	35,661,401
Contributions—		
Transfer from TB Vote 10—New employment expansion and development program (NEED)	115,000	114,735
	60,280,037	*57,902,429*
Systems integration of Income Security programs		
Program expenditures—		
Salaries and wages	550,000	516,113
Other operating costs	1,690,000	1,161,539
Temporary help services	10,000	8,158
Less: recoveries from Canada Pension Plan Account	1,245,000	717,142
	1,005,000	*968,668*
Statutory items	*13,846,271,657*	*13,846,271,657*
	13,907,556,694	13,905,142,754
FITNESS AND AMATEUR SPORT PROGRAM		
Vote 40—Operating expenditures—		
Salaries and wages	4,334,240	4,334,159
Other operating costs	4,040,000	4,040,500
Temporary help services	49,480	49,481
Personal service contracts	573,450	573,448
Transfer from TB Vote 10—Summer Career Access component of the 1984 Summer Canada Program	11,781	11,781
	9,008,951	*9,009,369*
Vote 45—Contributions—		
Contributions—		
Payments in accordance with agreements with sponsoring organizations for employment initiative projects	425,000	425,000
Administrative and project costs of national amateur sport organizations	34,358,000	31,859,001
National sport and recreation centre	4,390,000	4,358,294
Assistance towards the academic, living and training expenses of outstanding amateur athletes	4,890,000	4,890,309
Funding of capital and operational expenses of multi-sport regional, national and international games and for operational expenses of single sport international games held in Canada	5,944,531	5,637,528
Upgrading of the speedskating oval in Ste-Foy, Quebec	1,125,000	1,125,000
Projects aimed at raising the fitness levels of Canadians and the promotion and development of physical recreation for Canadians	6,952,000	6,951,726
Participaction	835,000	835,000
	58,919,531	*56,081,858*
Vote 48b—Payment to the Canadian Sports Pool for special purposes	*16,500,000*	*16,500,000*
Vote 49b—Forgiveness of the amount of outstanding loans made to the Canadian Sports Pool Corporation	*20,000,000*	*20,000,000*
Statutory item	*673,000*	*673,000*
	105,101,482	102,264,227
XV OLYMPIC WINTER GAMES PROGRAM		
Vote 46a—XV Olympic Winter Games—Capital expenditures	*8,100,001*	*7,209,599*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 47a—XV Olympic Winter Games—Contributions—		
Payments towards operating and capital expenses to enable the Government of Canada to meet its objectives for the planning and staging of the XV Olympic Winter Games	*36,400,000*	*36,399,999*
	44,500,001	43,609,598
Subtotal—Department	24,777,434,049	24,756,919,135
MEDICAL RESEARCH COUNCIL		
Vote 50—Operating expenditures—		
Salaries and wages	2,079,650	1,921,590
Temporary help services	14,500	14,217
Personal service contracts	15,000	11,178
Salary adjustment reserve	18,350	
Capital costs	63,000	63,062
Other operating costs	1,319,500	1,288,841
	3,510,000	*3,298,888*
Vote 55—Grants and scholarships in aid of research	*153,191,000*	*153,190,999*
Statutory item	*310,000*	*310,000*
	157,011,000	156,799,887
Grand total	24,934,445,049	24,913,719,022
NATIONAL REVENUE		
Customs and Excise		
Vote 1—Operating expenditures—		
Salaries and wages	303,287,900	302,918,390
Salary adjustment reserve	886,000	
Operating costs	51,251,800	48,830,583
Personal service contracts	21,000	12,251
Temporary help services	337,200	300,138
Management improvement plan	276,000	276,000
Co-operative education program	80,000	80,000
	356,139,900	*352,417,362*
Vote 5—Capital expenditures—		
Capital costs	*12,121,000*	*11,130,017*
Statutory items	*44,994,974*	*44,994,974*
	413,255,874	408,542,353
Taxation		
Vote 10		
Operating expenditures—		
Salaries, wages and other personnel costs	533,433,864	520,075,076
Salary adjustment reserve	2,639,000	
Reserved allotment—Elimination of the provision for reclassification	1,036,500	
Operating costs	122,058,000	111,929,422
Temporary help services	150,000	144,914
Less: receipts and revenues credited to the vote	75,851,000	65,832,000
Contributions—		
Inter-American Centre of Tax Administrators	48,000	38,424
Commonwealth Association of Tax Administrators	10,000	9,095
	583,524,364	*566,364,931*
Vote 15—Capital expenditures	*18,313,000*	*16,914,567*
Statutory items	*79,930,914*	*79,930,914*
	681,768,278	663,210,412
Canada Post Corporation		
Vote 15—Payments to Canada Post Corporation for special purposes	*176,962,000*	*176,962,000*
Vote 21c—Operating and income charges over revenues for the Canada Post Corporation	*1*	
Statutory items	*338,869,228*	*338,869,228*
	515,831,229	515,831,228
Grand total	1,610,855,381	1,587,583,993
PARLIAMENT		
The Senate		
Vote 1—Program expenditures and grants and contributions	*15,830,000*	*15,563,128*
Statutory items	*10,449,368*	*10,449,368*
	26,279,368	26,012,496
House of Commons		
Vote 5		
Program expenditures	110,735,000	109,036,618
Grants, contributions and other transfer payments	1,359,853	1,023,154
	112,094,853	*110,059,772*
Statutory items	*47,705,162*	*47,705,162*
	159,800,015	157,764,934
Library of Parliament		
Vote 10—Program expenditures—		
Salaries and wages	7,397,000	7,379,025
Other operating costs	1,723,000	1,677,488
	9,120,000	*9,056,513*
Statutory item	*1,125,000*	*1,125,000*
	10,245,000	10,181,513
Grand total	196,324,383	193,958,943
PRIVY COUNCIL		
Department		
PRIVY COUNCIL PROGRAM		
Vote 1		
Program expenditures—		
Salary adjustment reserve	167,148	
Salaries and wages	20,694,819	20,668,694
Summer Canada	16,456	16,456
Operating costs	16,823,100	16,700,314
Temporary help services	565,000	532,249
Personal service contracts	350,000	326,533
Royal Commission on the Economic Union and Development Prospects for Canada	9,500,000	9,486,197
Frozen	37,100	
Grants and contributions—		
Grant to the Institute of Intergovernmental affairs Queen's University	65,000	65,000
Contribution for Studies in Canadian Public Administration	25,000	10,000
	48,243,623	*47,805,443*
Statutory items	*3,073,262*	*3,073,262*
	51,316,885	50,878,705
SPECIAL PROGRAM		
Vote 2b—Contributions—		
Contributions—Natural disasters		
Manitoba	623,864	623,864
Newfoundland	500,000	500,000
	1,123,864	1,123,864
Subtotal—Department	52,440,749	52,002,569

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadian Intergovernmental Conference Secretariat		
Vote 5—Program expenditures—		
Salaries and wages	882,000	795,413
Other operating costs	1,376,000	1,484,206
	2,258,000	*2,279,619*
Statutory item	*133,000*	*133,000*
	2,391,000	2,412,619
Chief Electoral Officer		
Vote 10—Program expenditures—		
Salaries and wages	1,581,000	1,567,903
Other operating costs	234,100	177,737
	1,815,100	*1,745,640*
Statutory items	*91,748,793*	*91,748,793*
	93,563,893	93,494,433
Commissioner of Official Languages		
Vote 15—Program expenditures—		
Salaries and wages	5,214,000	5,003,740
Student summer and youth employment	12,155	12,003
Operating expenditures	4,017,000	3,479,974
	9,243,155	*8,495,717*
Statutory items	*871,032*	*871,032*
	10,114,187	9,366,749
Economic Council of Canada		
Vote 20—Program expenditures—		
Salaries and wages	5,404,000	5,212,612
Temporary help services	12,000	7,851
Operating costs	2,229,000	2,227,532
	7,645,000	*7,447,995*
Statutory item	*807,000*	*807,000*
	8,452,000	8,254,995
Public Service Staff Relations Board		
Vote 25—Program expenditures—		
Salaries, wages and other personnel costs	6,158,000	5,910,641
Salary adjustment reserve	49,000	
Operating costs	1,955,000	1,380,905
Temporary help services	4,000	1,416
Personal service contracts	50,000	27,897
	8,216,000	*7,320,859*
Statutory item	*930,000*	*930,000*
	9,146,000	8,250,859
Grand total	176,107,829	173,782,224
PUBLIC WORKS		
Department		
ADMINISTRATION PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	41,532,500	39,813,670
Operating costs	9,732,000	9,419,237
Transfer from TB Vote 10—Summer Career Access Program	45,982	
	51,310,482	*49,232,907*
Statutory items	*6,229,732*	*6,229,732*
	57,540,214	55,462,639
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM		
Vote 5		
Program expenditures—		
Salaries, wages and other personnel costs	40,322,000	39,786,388
Operating costs	11,220,000	10,668,432
Transfer from TB Vote 10—Summer Career Access Program	106,964	
Grants and contributions—		
Canada Joint Fire Prevention Publicity Committee	10,000	10,000
Grants to Canadian Association of Fire Chiefs	25,000	25,000
Grants to the Canadian Standards Association	12,000	12,000
Contribution to the Construction Management Development Institute	60,000	59,798
	51,755,964	*50,561,618*
Statutory items	*6,334,178*	*6,334,178*
	58,090,142	56,895,796
PROFESSIONAL AND TECHNICAL SERVICES PROGRAM—CONSTRUCTION SERVICES REVOLVING FUND		
Vote 6c—Operating expenditures—		
Operating costs	*1*	
Statutory item	*294,944,467*	*4,142,065*
	294,944,468	4,142,065
ACCOMMODATION PROGRAM		
Vote 10		
Operating expenditures—		
Salaries, wages and other personnel costs	155,501,000	148,756,454
Operating costs	366,181,000	357,003,589
Transfer from TB Vote 10—Summer Career Access Program	76,446	
Grants and contributions—		
New employment expansion and development program (NEED)	82,000	23,610
	521,840,446	*505,783,653*
Vote 15—Capital expenditures—		
Capital costs	*134,630,003*	*124,824,395*
Vote 20—Payments to Canada Museum Construction Corporation Incorporated—		
Operating costs	*62,000,000*	*31,495,000*
Statutory items	*22,872,459*	*22,872,459*
	741,342,908	684,975,507
MARINE PROGRAM		
Vote 25—Operating expenditures and contributions—		
Salaries, wages and other personnel costs	8,143,000	7,281,238
Operating costs	5,340,000	5,259,532
Transfer from TB Vote 10—Summer Career Access Program	2,618	
Contribution to the Council of Forest Industries	50,000	50,000
	13,535,618	*12,590,770*
Vote 30—Capital expenditures—		
Capital costs	*13,903,000*	*13,461,381*
Statutory items	*1,318,000*	*1,318,000*
	28,756,618	27,370,151
TRANSPORTATION AND OTHER ENGINEERING PROGRAM		
Vote 35—Operating expenditures—		
Salaries, wages and other personnel costs	1,190,000	1,229,725
Operating costs	24,797,000	24,719,291
Transfer from TB Vote 5—Government contingencies	43,000	
	26,030,000	*25,949,016*
Vote 40—Capital expenditures—		
Capital costs	*55,647,000*	*45,905,681*
Statutory item	*533,000*	*533,000*
	82,210,000	72,387,697

Budgetary expenditure by allotment—*Continued*

	Allotments $	Expenditures $
LAND MANAGEMENT AND DEVELOPMENT PROGRAM		
Vote 45—Operating expenditures—		
Salaries, wages and other personnel costs	2,616,000	2,213,893
Operating costs	4,642,000	3,669,355
	7,258,000	*5,883,248*
Vote 50—Capital expenditures—		
Capital costs	*6,816,000*	*4,614,553*
Vote 55—Contributions—		
Contributions to provincial agencies	*17,405,000*	*13,839,359*
Vote 60—Payments to Canada Lands Company (Mirabel) Limited—		
Operating costs	*9,680,000*	*8,100,011*
Vote 65—Payments to Canada Lands Company (Le Vieux-Port de Québec) Inc—		
Operating costs	*27,571,570*	*26,986,570*
Vote 70—Payments to Canada Lands Company (Le Vieux-Port de Montréal) Limited—		
Operating costs	*31,614,000*	*31,609,000*
Vote 75—Payments to Canada Harbour Place Corporation—		
Operating costs	*48,100,000*	*48,100,000*
Vote 80—Payments to Harbourfront Corporation—		
Operating costs	*21,625,000*	*20,912,000*
Statutory items	*510,296*	*510,296*
	170,579,866	160,555,037
MUNICIPAL GRANTS PROGRAM		
Vote 85—Operating expenditures—		
Salaries, wages and other personnel costs	1,464,000	1,346,313
Operating costs	399,000	298,083
	1,863,000	*1,644,396*
Vote 90—Grants to municipalities	*1,000,000*	*311,797*
Statutory items	*272,244,245*	*272,244,245*
	275,107,245	274,200,438
Subtotal—Department	1,708,571,461	1,335,989,330
National Capital Commission		
Vote 105—Operating expenditures—		
Salaries and wages	32,557,000	32,503,000
Salary adjustment reserve	236,000	236,000
Temporary help services	700,000	700,000
Personal service contracts	150,000	150,000
Operating costs	15,480,000	15,480,000
Student summer employment	187,935	187,935
	49,310,935	*49,256,935*
Vote 110—Capital expenditures	*45,918,000*	*37,525,000*
Vote 115—Grants and contributions—		
Grants in lieu of taxes	9,973,000	9,973,000
Contributions to encourage bilingualism	300,000	300,000
	10,273,000	*10,273,000*
	105,501,935	97,054,935
Grand total	1,814,073,396	1,433,044,265
REGIONAL INDUSTRIAL EXPANSION		
Department		
Vote 1—Operating expenditures—		
Salaries, wages and allowances	121,926,500	113,041,607
Operating expenditures	118,448,100	100,214,842
Temporary help services	2,500,000	2,312,434
Transfer from TB Vote 10—Summer Canada Program	415,233	147,487
Personal service contracts	150,000	49,804
	243,439,833	*215,766,174*
Vote 5—Textile and Clothing Board—Operating expenditures—		
Salaries, wages and allowances	695,000	598,486
Temporary help services	20,000	13,889
Operating costs	485,000	314,840
	1,200,000	*927,215*
Vote 6b—Operating expenditures	*1*	
Vote 7c—Operating expenditures	*1*	
Vote 10—Grants and contributions—		
Grants—		
To selected persons or organizations to assist in the development of personnel in specialized fields or knowledge of importance to Canadian industry	1,000,000	
Under the Industrial and Regional Development Program	3,859,000	651,232
To non-profit organizations to promote economic co-operation and development	141,000	105,000
Contributions—		
To develop and sustain the technological capability of the Canadian defence industry	157,200,614	152,683,106
Capital subsidies for the construction of fishing vessels	43,000,000	27,295,879
To increase the energy efficiency of industrial processes by supporting selected research and development projects	7,600,000	
Towards the capital costs of trade centres	15,000,000	10,376,180
Local Employment Related Initiatives	3,217,586	3,112,782
New Employment Expansion and Development Program (NEED)	84,028	83,683
In support of the Agricultural and Rural Development Act	15,400,000	13,487,167
Under the Native Economic Development Program	69,000,000	3,251,978
Under the Industry and Labour Adjustment Program	47,744,386	29,431,679
To the United Maritime Fisherman's Co-operative	6,500,000	6,500,000
To the Canadian Industrial Renewal Board	67,500,000	54,237,458
To Western Transportation and industry development	11,400,000	332,067
Related to economic expansion and social adjustment by payments to provincial agencies and to persons for programs related to industrial research and development of services to industry:		
General Development Agreements	202,776,000	174,141,441
PEI Comprehensive Development Plan	875,000	875,000
Other programs	318,002	
To individuals or organizations whose purpose is to assist and further business and industry development	45,782,000	44,267,975
Industrial and Regional Development Program	271,923,386	252,516,736
	970,321,002	*773,349,363*
Vote 15—Payments to Canadian Patents and Development Limited	*350,000*	*350,000*
Vote 20—Payments under the Small Business Investment Grant Act	*11,000,000*	*4,059,297*
Statutory items	*75,944,640*	*75,944,640*
Subtotal—Department	1,302,255,477	1,070,396,689

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Canadair Financial Corporation Inc.		
Vote 56c—Payment to Canadair Financial Corporation Inc.	300,000,000	300,000,000
Cape Breton Development Corporation		
Votes 35 and 40—Capital expenditures	*135,425,000*	*96,957,756*
Vote 45—Payments to the Cape Breton Development Corporation	*10,615,000*	*10,615,000*
	146,040,000	107,572,756
Federal Business Development Bank		
Vote 50—Payments to the Federal Business Development Bank	*26,502,000*	*24,107,981*
Statutory item	*104,400,000*	*7,000,000*
	130,902,000	31,107,981
Foreign Investment Review Agency		
Vote 55—Program expenditures and contribution—		
Salaries, wages and allowances	5,251,000	5,076,214
Operating costs	993,000	886,949
Temporary help services	24,000	14,449
Contribution to the Conference Board of Canada	15,000	15,000
	6,283,000	*5,992,612*
Statutory item	*786,000*	*786,000*
	7,069,000	6,778,612
The de Havilland Aircraft of Canada, Limited		
Vote 58c—Payment to The de Havilland Aircraft of Canada, Limited	150,000,000	150,000,000
Grand total	2,036,266,477	1,665,856,038
SCIENCE AND TECHNOLOGY		
Ministry of State		
Vote 1—Program expenditures and contributions—		
Salaries and wages	3,918,300	3,335,409
Salary adjustment reserve	44,000	
Operating costs	1,753,000	1,305,120
Temporary help services	120,000	106,155
Contributions	1,895,000	1,895,000
Frozen—Reclassifications	7,700	
	7,738,000	*6,641,684*
Statutory items	*617,131*	*617,131*
Subtotal—Department	8,355,131	7,258,815
National Research Council of Canada		
SCIENTIFIC AND INDUSTRIAL RESEARCH PROGRAM		
Vote 5—Operating expenditures—		
Salaries, wages and other personnel costs	127,410,000	127,148,790
Temporary help services	600,000	446,895
Personal service contracts	1,400,000	1,059,760
Program for industry / laboratory projects	2,224,000	2,223,079
Space Science program	2,159,000	2,143,556
Energy Panel—		
Temporary help services	100,000	36,966
Personal service contracts	299,000	272,314
Other operating expenditures	27,465,000	24,105,868
Other operating expenditures	67,380,000	66,567,427
Frozen—Natural Science and Engineering Council	310,000	
Summer Career-Access Component of 1984 Summer Canada Program	85,439	85,439
Less: receipts and revenues credited to the vote	11,024,000	8,701,620
	218,408,439	*215,388,474*
Vote 10—Capital expenditures—		
Special Recovery Capital Projects Program	52,919,000	41,047,842
Space Science Program	14,200,000	13,720,865
Energy Panel Funding	8,193,000	5,624,898
Other capital expenditures	52,076,000	43,857,306
Federal Building Retrofit Program	250,000	238,829
Less: receipts and revenues credited to the vote	210,000	104,908
	127,428,000	*104,384,832*
Vote 15—Grants and contributions—		
International affiliations	583,000	432,733
Grants to municipalities in accordance with the Municipal Grants Act	1,628,000	1,628,000
Centre européen pour la recherche nucléaire	100,000	97,983
Assistance toward applied research and improvements in technology to Canadian industry	42,683,000	40,634,693
Biotechnology Research Institute	800,000	792,191
Contributions to provincial research organizations and research institutes to provide technical information and field services	8,464,558	8,205,356
Program for industry—Laboratory projects	20,140,442	15,802,525
Canadian Rehabilitation Council for the Disabled	209,000	209,000
Canada's share of the costs of the Canada-France-Hawaii Telescope Corporation	2,166,000	2,165,621
Universities of Alberta, British Columbia, Simon Fraser and Victoria in support of TRIUMF project	25,522,000	25,520,628
Support of scientific and engineering conferences	60,000	39,979
National manufacturing technology information centre and network	85,000	
Manitoba HVDC Research Centre—High voltage DC transmission on Nelson River	334,000	334,000
Ontario Tree Improvement and Forest Biomass Institute	146,000	
International Energy Agency Implementing Agreements	229,000	155,805
Institut de recherche d'Hydro-Québec—Magnetic Confinement Fusion Research and Development Program	5,220,756	4,428,807
Contribution for research on materials for fusion	1,486,000	1,486,000
The Institute of Man and Resources for operation of the Atlantic Wind Test Site	200,000	200,000
Support of scientific and engineering conferences	50,000	46,927
Institut de recherche d'Hydro-Québec—Large Capacity Vertical Axis Wind Turbine Program	6,253,244	6,253,243
New York Energy Research and Development Authority	104,000	103,669
	116,464,000	*108,537,160*
Statutory item	*18,486,000*	*18,486,000*
	480,786,439	446,796,466
SCIENTIFIC AND TECHNICAL INFORMATION PROGRAM		
Vote 20—Program expenditures—		
Salaries, wages and other personnel costs	7,271,000	7,254,228
Temporary help services	85,000	78,031
Personal service contracts	35,000	
Canadian Film Institute	78,000	77,653
Other operating expenditures	20,846,000	16,793,938
Less: receipts and revenues credited to the vote	5,093,000	4,079,616
	23,222,000	*20,124,234*
Statutory item	*1,038,000*	*1,038,000*
	24,260,000	21,162,234

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Natural Sciences and Engineering Research Council		
Vote 25—Operating expenditures—		
Salaries and wages	4,127,788	4,127,051
Other operating expenditures	6,109,702	6,112,930
Personal service contracts	42,000	39,366
Temporary help services	167,000	166,438
	10,446,490	*10,445,785*
Vote 30—Scholarships and grants in aid of research	*300,553,510*	*300,527,510*
Statutory item	*586,000*	*586,000*
	311,586,000	311,559,295
Science Council of Canada		
Vote 35—Program expenditures—		
Salaries and wages	2,588,021	2,526,897
Salary adjustment reserve	14,251	
Employment initiatives	4,862	4,862
Operating costs	1,890,728	1,866,842
Temporary help services	9,000	8,200
Personal service contracts	7,000	
	4,513,862	*4,406,801*
Statutory item	*390,000*	*390,000*
	4,903,862	4,796,801
Grand total	829,891,432	791,573,611
SECRETARY OF STATE		
Department		
ADMINISTRATION AND REGIONAL OPERATIONS PROGRAM		
Vote 1—Program expenditures—		
Salaries and wages	21,132,700	20,870,005
Salary adjustment reserve	93,000	
Summer Canada	10,285	10,285
Temporary help services	216,300	211,778
Personal service contracts	449,300	396,041
Other operating costs	10,576,800	10,266,477
Frozen—Reclassifications	37,800	
	32,516,185	*31,754,586*
Statutory items	*3,075,683*	*3,075,683*
	35,591,868	34,830,269
OFFICIAL LANGUAGES PROGRAM		
Vote 5—Operating expenditures—		
Salaries and wages	61,610,000	61,242,804
Summer Canada	52,734	52,734
Temporary help services	396,200	378,181
Automated translation	100,000	
Operational Information System	150,000	
Word Processing Equipment	630,000	
Translation contracts	8,683,202	6,403,890
Other operating costs	9,370,800	8,560,376
	80,992,936	*76,637,985*
Vote 10—Grants and contributions—		
Grants—		
Promotion of Official Languages		
Grants to non-profit voluntary associations for the promotion of the use of Official Languages	2,270,000	2,025,444
Grants to support national federations, provincial associations as well as other groups, associations or institutions promoting the development of official language minority communities	18,440,961	18,351,294
Contributions—		
Official Languages in Education		
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language bursaries and assistance to independent schools	201,979,102	200,922,042
Contributions, under terms and conditions approved by the Governor in Council, in respect of programs relating to the use of official languages in areas of territorial responsibility	829,000	666,340
Contributions to institutions, associations and organizations for the compilation and dissemination of information and the development of teaching techniques related to official languages in education	893,000	714,273
Special Recovery Capital Projects Program—Miramichi, NB	350,000	350,000
Promotion of Official Languages		
Contributions in respect of national federations and provincial associations as well as other groups, associations or institutions promoting the development of official language minority groups	2,077,039	1,971,129
Contributions to non-public federal administrations as well as national and provincial associations for expansion of linguistic services	2,375,000	1,775,204
	229,214,102	*226,775,726*
Statutory item	*9,188,000*	*9,188,000*
	319,395,038	312,601,711
EDUCATION SUPPORT PROGRAM		
Vote 15—Operating expenditures—		
Salaries and wages	3,398,300	3,235,378
Salary adjustment reserve	26,000	
Temporary help services	45,000	43,799
Other operating costs	6,568,000	6,399,728
Frozen—Reclassifications	6,200	
	10,043,500	*9,678,905*
Vote 20—Contributions—		
Contributions for post-secondary institutions and voluntary organizations to create a new or expanded capacity for research and development	*18,545,000*	*10,232,592*
Statutory items	*2,471,859,308*	*2,471,859,308*
	2,500,447,808	2,491,770,805
CITIZENSHIP AND CULTURE PROGRAM		
Vote 25—Operating expenditures—		
Salaries and wages	21,258,600	20,477,052
Salaries—Sydney Project	80,000	77,768
Salary adjustment reserve	92,000	
Summer Canada	155,958	155,958
Temporary help services	431,300	386,690
Personal service contracts	29,700	23,527
Native Friendship Centre—Date Base	171,000	
Other operating costs—Sydney Project	86,000	77,859
Other operating costs	17,659,200	16,358,411
Co-operative Education Program	6,600	2,321
Frozen—Reclassifications	37,000	
	40,007,358	*37,559,586*
Vote 30—Grants and contributions—		
Grants—		
Citizenship Development		
Grants to status of women groups, Canadian unity groups and understanding and development organizations for projects promoting the full participation of		

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Citizens in Canadian society, to groups and organizations for youth	22,444,500	22,239,701
Grants to Friendship Centres, native women's groups, native community groups and native newspapers	25,272,643	25,085,527
Frozen—Grants in support of International Youth Year activities	115,000	
Multiculturalism		
Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	14,052,000	13,961,866
Grant to a foundation to be established in support of racial justice in Canadian society	6,000,000	
Canadian Culture		
Grants to the Lieutenant-Governors of the Provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercice of their duties in their Provincial Capital:		
Newfoundland	15,000	15,000
Prince Edward Island	12,000	12,000
Nova Scotia	15,000	15,000
New Brunswick	15,000	15,000
Quebec	22,000	22,000
Ontario	22,000	22,000
Manitoba	19,000	19,000
Saskatchewan	19,000	19,000
Alberta	19,000	19,000
British Columbia	22,000	22,000
Canada's Brithday celebrations	2,305,000	2,205,423
Grants to Ontario municipalities and voluntary organizations for the celebration of Ontario's Bicentennial	1,389,000	1,366,972
Grant to the Old Fort William Volunteer Association for the celebration of Ontario's Bicentennial	25,000	25,000
Grant to the Nova Scotia Parade of Sail 1984 Committee for the 450th anniversary of the arrival of Jacques Cartier	50,000	50,000
Grant to the "Corporation du 450$^{\text{ième}}$ anniversaire de Cartier à Gaspé" for the 450th anniversary of the arrival of Jacques Cartier	50,000	50,000
Grants to eight corporations hosting the Challenge Labatt Canada Sailing Race, 1984	70,000	70,000
Grant to the "Festival Villes et Voiliers 1984 du Canada"	41,000	38,000
Grants to New Brunswick municipalities and local service districts towards local programs of Bicentennial celebrations	814,643	814,580
Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	1,200,000	1,174,939
Human Rights		
Grants to organizations, institutions and groups involved in human rights activities	809,100	802,527
Grants for legal costs of court challenges clarifying linguistic and minority language educational rights set out in the Constitution	260,000	202,885
Contributions—		
Citizenship Registration and Promotion		
Contributions towards the cost of citizenship and language instruction for immigrants equal to one-half the appropriate provincial or territorial government's share	7,502,000	7,389,629
Contributions to the provinces and the territories towards the cost of language texts for citizenship classes	586,000	498,486
Citizenship Development		
Contributions to status of women groups, Canadian unity groups and group understanding and development organizations for projects promoting the full participation of Citizens in Canadian society, to voluntary organizations for youth exchange projects; OPCAN	56,181,846	55,909,988
Contributions to native associations, native women's groups, native communications societies, Friendship Centres and Capital Assistance for Friendship Centres	23,661,657	23,028,281
Multiculturalism		
Contributions to voluntary groups, universities, institutions and individuals for promoting cultural development	4,377,000	4,369,655
Contributions to provinces for promoting cultural development	40,000	40,000
Canadian Culture		
Contribution to the Corporation "Québec 1534-1984" for the 450th anniversary of the arrival of Jacques Cartier in Quebec	300,000	200,000
Contributions to the New Brunswick Bicentennial Commission in support of Bicentennial celebrations	935,357	935,357
Contributions to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies	1,660,000	1,657,611
Human Rights		
Contributions to organizations, institutions and groups involved in human rights activities	204,900	191,709
	170,526,646	*162,488,136*
Statutory items	*3,414,471*	*3,414,471*
	213,948,475	203,462,193
Subtotal—Department	3,069,383,189	3,042,664,978
Advisory Council on the Status of Women		
Vote 35—Program expenditures	2,427,000	2,390,899
Public Service Commission		
Vote 40—Program expenditures—		
Salaries and wages	81,294,569	78,595,826
Salary adjustment reserve	480,031	
Frozen—Salaries	158,400	
Student summer and youth employment program	95,931	79,101
Co-op Students	32,900	2,393
Temporary help services	750,000	444,461
Personal service contracts	850,000	475,671
Staff development branch subsidy	2,885,000	2,885,000
All other expenditures	22,596,100	19,192,948
	109,142,931	*101,675,400*
Statutory items (including Staff Development and Training Revolving Fund)	*20,165,731*	*11,582,052*
	129,308,662	113,257,452

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Social Sciences and Humanities Research Council		
Vote 85—Operating expenditures	*5,347,001*	*5,341,363*
Vote 90—The grants listed in the Estimates	*57,009,000*	*57,009,000*
Statutory item	*510,000*	*510,000*
	62,866,001	62,860,363
Status of Women—Office of the Co-ordinator		
Vote 45—Program expenditures—		
Salaries and wages	1,542,000	1,450,488
Other operating costs	1,677,862	1,416,020
	3,219,862	*2,866,508*
Statutory item	*218,000*	*218,000*
	3,437,862	3,084,508
Grand total	3,267,422,714	3,224,258,200
SOCIAL DEVELOPMENT		
Vote 1—Program expenditures	*6,455,500*	*2,402,565*
Statutory items	*284,222*	*284,222*
Grand total	6,739,722	2,686,787
SOLICITOR GENERAL		
Department		
ADMINISTRATION PROGRAM		
Vote 1		
Program expenditures—		
Salaries and wages	11,732,722	11,696,435
Operating costs	10,756,358	9,395,140
Temporary help services	434,762	373,520
Personal service contracts	47,000	5,543
Frozen—Reclassifications	17,700	
Frozen—Young Offenders	354,000	
Grants and contributions—		
Grants—		
Grants to Authorized After-Care Agencies	1,642,846	1,642,846
Grant to the Canadian Association of Chiefs of Police	50,000	50,000
Grant to the Canadian Association for the Prevention of Crime	125,000	125,000
Grant to the John Howard Society	50,000	50,000
Grants to the Provinces and Territories for implementation of the Young Offenders' Act	12,500,000	12,500,000
Contributions—		
Payments to the provinces, territories, public and private bodies in the support of activities complementary to those of the Solicitor General	2,304,000	1,896,159
New Employment Expansion and Development Program (NEED)	356,916	324,084
Contribution to the provinces and territories in accordance with agreements with the Minister to assist in program development of information and record-keeping systems relative to the implementation of the Young Offenders' Act	2,400,000	622,887
Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the Young Offenders' Act	72,719,000	
Core Funding—National Voluntary Organizations	238,018	111,300
	115,728,322	*38,792,914*
Statutory items	*1,478,183*	*1,478,183*
Subtotal—Department	117,206,505	40,271,097

	Allotments	Expenditures
	$	$
Correctional Service		
Vote 5		
Penitentiary Service and National Parole Service—		
Operating expenditures—		
Salaries and wages	310,951,438	310,138,903
Offender Case Management Salaries	49,272,662	39,299,818
Frozen—Reclassifications	637,900	
Salary adjustment reserve	2,855,000	
Temporary help services	3,002,284	2,818,009
Personal service contracts	14,973,935	14,982,594
Operating costs	189,638,201	184,214,745
Offender Information Systems Reserve	951,000	
Federal Summer Canada Program (career access component)	553,333	553,333
Grants and contributions—		
Grants—		
Inmate Accident Compensation	35,000	15,177
To Survivors of Employees—Slain while on duty	118,450	44,293
Contributions—		
Purpose of Providing Parolee Services, Inmate Services, Community Education etc	1,027,130	945,430
Habitual Criminals	200,000	137,103
	574,216,333	*553,149,405*
Vote 10—Capital expenditures	*138,693,001*	*132,463,715*
Statutory items	*54,275,772*	*54,275,772*
	767,185,106	739,888,892
National Parole Board		
Vote 15—Program expenditures—		
Salaries and wages	10,171,106	9,946,668
Salary adjustment reserve	102,494	
Other operating costs	2,519,000	2,347,738
Temporary help services	38,000	36,336
Personal service contracts	85,000	81,270
Transfer from TB Vote 10—Summer student	37,400	53,937
Frozen	19,400	
	12,972,400	*12,465,949*
Statutory item	*1,507,000*	*1,507,000*
	14,479,400	13,972,949
Royal Canadian Mounted Police		
LAW ENFORCEMENT PROGRAM		
Vote 20		
Operating expenditures—		
Salary adjustment reserve (Public Servants)	687,000	687,000
Salary adjustment reserve (Members of the Force)	4,560,000	4,560,000
Salaries and wages	770,993,000	746,201,831
Operating costs	263,436,000	241,421,209
Temporary help services	800,000	440,589
Personal service contracts	400,000	96,612
Transfer from Treasury Board Vote 10—		
Supernumery Special Constables	1,200,000	1,169,042
Summer Career Access Program	85,646	133,130
Transfer between Votes for New Employment Expansion and Development Program (NEED)	1,300	
Less: amount recoverable (Maximum 125%-$489,762,500)	391,810,000	388,005,871
Grants and contributions—		
Grant to RCMP Veteran's Association	2,500	2,500
Grant to the International Association of Chiefs of Police	1,500	1,668
Grants to Survivors of Members Slain on Duty	600,000	164,069

Budgetary expenditure by allotment—*Continued*

	Allotments $	Expenditures $
Contributions for Transportation Costs for Attendees at CPC for non-RCMP Police Forces	255,000	188,290
	651,211,946	*607,060,069*
Vote 25—Capital expenditures	*101,205,000*	*90,900,682*
Statutory items	*137,916,307*	*137,916,307*
	890,333,253	835,877,058
Grand total	1,789,204,264	1,630,009,996
SUPPLY AND SERVICES		
Department		
SERVICES PROGRAM		
Vote 1—Program expenditures—		
Salaries, wages and other personnel costs	166,143,317	160,800,620
Capital costs	8,286,000	8,221,121
Other operating costs	106,497,415	97,251,080
Less: receipts and revenues credited to the vote	96,925,000	86,681,041
	184,001,732	*179,591,780*
Statutory items	*24,863,683*	*24,863,683*
	208,865,415	204,455,463
SUPPLY PROGRAM		
Vote 5—Program expenditures—		
Unsolicited proposals for research and development	15,000,000	14,915,000
Free and subsidized distribution of government publications	3,866,000	3,866,000
Source development	10,000,000	2,514,693
Science and Technology public awareness	1,200,000	1,198,413
	30,066,000	22,494,106
SUPPLY PROGRAM—SUPPLY REVOLVING FUND		
Statutory item	148,436,512	(35,545,328)
SUPPLY PROGRAM—DEFENCE PRODUCTION REVOLVING FUND		
Statutory item	90,889,525	(2,857,176)
CANADIAN UNITY INFORMATION OFFICE PROGRAM		
Vote 10—Program expenditures—		
Audio-visual documentation	227,000	103,048
Information and publications	11,204,000	10,818,883
Liaison and special projects	4,686,000	2,407,056
	16,117,000	*13,328,987*
Statutory item	*349,000*	*349,000*
	16,466,000	13,677,987
Subtotal—Department	494,723,452	202,225,052
Statistics Canada		
Vote 10		
Program expenditures—		
Implementation Assistance Program	100,000	100,000
Salaries and wages (less Census)	133,898,040	133,858,187
Salaries and wages (Census)	5,575,960	5,555,861
PSC Co-op Students	37,000	36,619
Operating costs (less Census)	54,116,128	54,206,618
Operating costs (Census)	782,500	729,081
Capital (Census)	57,721	57,435
Dedicated funds (Census)	6,279	3,604
Dedicated funds (Non Census)	230,579	230,420
Summer Canada Program	126,973	126,973
Temporary help services	323,750	315,691
Personal service contracts	285,100	274,736
Less: revenues credited to the vote	8,177,000(1)	8,537,919

	Allotments $	Expenditures $
Grants and contributions—		
Grants—		
Inter-American Statistical Institute	40,628	40,629
International Statistical Institute	1,706	1,706
International Association for Research in Income and Wealth	1,787	1,787
International Working Conference on Health Data Coding System	5,000	5,000
Contributions—		
Massachusetts Institute of Technology	50,000	50,000
New Employment Expansion and Development Program (NEED)	20,822	20,822
	187,482,973	*187,077,250*
Statutory item	*20,976,000*	*20,976,000*
	208,458,973	208,053,250
Grand total	703,182,425	410,278,302
TRANSPORT		
Department		
DEPARTMENTAL ADMINISTRATION PROGRAM		
Vote 1—Operating expenditures and grants and contributions—		
Salaries and wages	62,227,300	61,576,579
Student summer employment program	2,805	2,805
Temporary help services	942,100	860,321
Personal service contracts	892,700	485,109
Implementation Assistance Program	505,000	505,000
Frozen	516,700	
Energy research and development	9,244,000	10,201,143
Grants and contributions	2,156,000	1,867,240
Operating costs	43,940,200	37,234,675
Less: estimated revenue	5,827,000	5,877,163
	114,599,805	*106,855,709*
Vote 5—Capital expenditures—		
Capital costs	14,214,000	9,402,183
Special recovery capital projects program (SRCPP)	8,850,000	5,122,846
	23,064,000	*14,525,029*
Statutory items (including Stores Revolving Fund)	*19,933,032*	*10,103,936*
	157,596,837	131,484,674
MARINE TRANSPORTATION PROGRAM		
Vote 10—Operating expenditures and grants and contributions—		
Salaries and wages	214,730,982	213,581,411
Salary adjustment reserve	1,674,181	
Operating costs	188,215,220	174,305,581
Ship refits	31,951,000	29,065,671
Personal service contracts	332,000	31,555
Personal service contracts—Temporary help services	588,000	548,643
Grants and contributions	1,305,617	1,103,957
Frozen	4,061,600	
Student summer employment program	42,075	42,075
Less: estimated revenue	8,751,000	9,381,996
	434,149,675	*409,296,897*
Vote 15—Capital expenditures—		
Capital costs	75,765,700	65,226,916
Search and rescue	14,366,000	9,548,189
Special recovery capital projects program (SRCPP)	272,599,005	238,474,225
Frozen	2,900,000	
	365,630,705	*313,249,330*
Vote 16b—Payment to the Canarctic Shipping Company Limited re: MV Arctic	*6,514,000*	*6,513,995*

Budgetary expenditure by allotment—*Continued*

	Allotments	Expenditures
	$	$
Vote 17b—Payment to the Windsor Harbour Commission	*515,000*	*515,000*
Vote 20—Payment to the Atlantic Pilotage Authority	*386,000*	*90,403*
Vote 25—Payment to the Canarctic Shipping Company Limited	*3,303,000*	*2,590,806*
Vote 30—Payment to the Jacques Cartier and Champlain Bridges Incorporated	*4,387,000*	*4,387,000*
Vote 35—Payment to Canada Ports Corporation—		
Capital projects	3,830,000	3,357,270
Student summer employment program	26,928	25,432
Special recovery capital projects program (SRCPP)	33,699,000	31,784,368
	37,555,928	*35,167,070*
Vote 36c—Joint Venture Agreement Vote Wording	*1*	
Vote 37c—Payment to the Great Lakes Pilotage Authority, Ltd.	*432,000*	*263,064*
Vote 40—Payment to the St Lawrence Seaway Authority Welland Canal	*3,000,000*	*3,000,000*
Vote 45—Payment to the Hamilton Harbour Commission	*3,049,000*	*3,048,733*
Vote 46c—Payment to the Laurentian Pilotage Authority	*1,400,000*	*1,370,672*
Vote 50—Payments to the Northern Transportation Company Limited	*1,200,000*	
Vote 55—Payment to Laurentian Pilotage Authority Tall Ships Event	*106,000*	*106,000*
Statutory items	*32,115,251*	*32,115,251*
	893,743,560	811,714,221
AIR TRANSPORTATION PROGRAM		
Vote 65—Operating expenditures—		
Salaries and wages	396,911,344	390,259,341
SARA	2,930,656	
Temporary help services	1,100,000	1,099,353
Personal service contracts	500,000	306,940
Co-operative education program	300,000	274,933
Student summer employment program	97,203	576,936
Other operating costs	178,816,476	161,292,281
November initiative reserve	50,000	
Frozen funds	2,402,600	
Less: estimated revenue	252,826,000	249,431,818
	330,282,279	*304,377,966*
Vote 70—Capital expenditures—		
Capital costs	137,502,900	130,711,735
Acquisition of aircraft	44,091,000	44,086,657
Radar modernization program	33,956,800	32,905,684
Frozen fund	8,695,200	
Special recovery capital projects program (SRCPP)	148,406,100	123,431,869
	372,652,000	*331,135,945*
Vote 75—Grants and contributions—		
Grants and contributions	56,420,500	43,813,360
Frozen fund	1,405,000	
	57,825,500	*43,813,360*
Vote 80—Self-Supporting Airports and Associated Ground Services Revolving Fund (SRCPP)	*121,732,000*	*36,878,645*
Statutory items	*58,702,148*	*58,702,148*
	941,193,927	774,908,064
AIR TRANSPORTATION PROGRAM—SELF-SUPPORTING AIRPORTS AND ASSOCIATED GROUND SERVICES REVOLVING FUND		
Vote 76c—Self-Supporting Airports	*1*	
Statutory item	*50,937,099*	*18,860,244*
	50,937,100	18,860,244
SURFACE TRANSPORTATION PROGRAM		
Vote 85—Operating expenditures—		
Salaries and wages	11,238,800	10,727,144
Operating costs	14,927,531	13,487,794
Student summer employment program	125,000	125,129
Personal service contracts—Temporary help services	282,000	238,558
Personal service contracts	215,000	191,357
Capital costs	2,497,000	2,380,619
Frozen funds	1,435,200	
	30,720,531	*27,150,601*
Vote 90—Grants and contributions—		
Grants and contributions	457,083,398	395,016,418
Frozen funds	1,471,966	
	458,555,364	*395,016,418*
Vote 95—Payments to CN Marine Inc. and CNR for water transportation services	*164,707,000*	*164,707,000*
Vote 100—Payments to VIA Rail Canada Inc.—		
Labour assistance	10,300,000	10,299,999
Operating costs	471,550,000	471,451,232
Capital costs	65,357,000	44,623,000
Lower St Laurence-Gaspé	2,500,000	330,000
Canrail Pass Program	750,000	750,000
Special recovery capital projects programs (SRCPP)	20,343,000	9,962,000
Special employment initiative program	300,000	100,000
Frozen funds	29,000,000	
	600,100,000	*537,516,231*
Vote 105—Payments to CNR Company and CN Marine Inc. re: Newfoundland Employee Assistance Program	*2,000,000*	*1,445,816*
Vote 110—Payments to CNR re: testing and evaluation	*9,200,000*	*8,263,040*
Statutory items	*39,320,357*	*33,649,169*
	1,304,603,252	1,167,748,275
Subtotal—Department	3,348,074,676	2,904,715,478
Canadian Aviation Safety Board		
Vote 126b—Program expenditures—		
Salaries and wages	3,306,300	3,018,018
Other operating costs	1,490,700	1,426,795
Capital costs	941,400	929,739
	5,738,400	5,374,552
Canadian Transport Commission		
Vote 120—Operating expenditures—		
Salaries, wages and other personnel costs	30,192,532	30,117,964
Other operating costs	9,133,000	9,112,021
	39,325,532	*39,229,985*
Vote 125—Contributions	*23,700,000*	*21,814,617*
Statutory items	*725,353,488*	*725,353,488*
	788,379,020	786,398,090
Northern Pipeline Agency		
Vote 5—Program expenditures—		
Salaries and wages	2,691,000	2,518,846
Reserve for salary revisions	36,000	
Other operating costs	715,000	664,616
Personal service contracts	42,000	37,993
Temporary help services	4,000	1,616
	3,488,000	*3,223,071*
Statutory item	*301,000*	*301,000*
	3,789,000	3,524,071

Budgetary expenditure by allotment—*Continued*

	Allotments $	Expenditures $
Office of the Grain Transportation Agency Administrator		
Vote 130b—Program expenditures—		
Salaries and wages	1,000,000	635,420
Other operating costs	1,220,000	706,000
	2,220,000	1,341,420
Grand total	4,148,201,096	3,701,353,611
TREASURY BOARD		
Secretariat		
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		
Vote 1—Program expenditures and grants—		
Salaries and wages	32,634,862	32,546,608
Frozen—Reclassifications	63,100	
Operating costs	17,832,600	17,038,354
Temporary help services	439,800	433,246
Personal service contracts	992,600	636,050
Grant to the Institute of Public Administration of Canada	145,000	145,000
Grant to the Federal Institute of Management	3,000	3,000
	52,110,962	*50,802,258*
Statutory items	*4,940,683*	*4,940,683*
	57,051,645	55,742,941
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS		
Vote 5—Government contingencies	287,478,241	
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 15—Program expenditures	*214,076,000*	*200,571,555*
Statutory items	*1,551,927*	*1,551,927*
	215,627,927	202,123,482
TEMPORARY ASSIGNMENTS PROGRAM		
Vote 20—Program expenditures—		
Salaries and wages	2,879,700	2,447,660
Frozen—Reclassifications	5,300	
Salary adjustment reserve	50,000	
Operating costs	58,000	30,788
Less: receipts credited to the vote	2,448,000	1,973,918
	545,000	*504,530*
Statutory item	*408,000*	*408,000*
	953,000	912,530
Subtotal—Department	561,110,813	258,778,953
Comptroller General		
MANAGEMENT PRACTICES AND CONTROLS PROGRAM		
Vote 25—Program expenditures—		
Salaries and wages	7,596,900	7,322,781
Goods and services	2,423,000	2,248,450
Personal service contracts	371,000	140,500
Salary adjustment reserve	53,100	
	10,444,000	*9,711,731*
Statutory item	*1,145,000*	*1,145,000*
	11,589,000	10,856,731

	Allotments $	Expenditures $
IMPLEMENTATION ASSISTANCE PROGRAM		
Vote 30—To supplement other votes for the purposes of assisting departments with the implementation of plans to improve management practices and controls	172,800	
Grand total	572,872,613	269,635,684
VETERANS AFFAIRS		
VETERANS AFFAIRS PROGRAM		
Vote 1—Operating expenditures—		
Salaries and wages	94,065,000	93,880,366
Salaries and wages—Frozen	179,000	
Operating costs	154,189,000	151,560,375
Operating costs—Frozen	3,208,000	
Capital costs	2,445,000	2,441,194
Temporary help services	380,000	270,657
Personal service contracts	2,968,000	2,061,039
Relocation—Salaries and wages	3,246,000	3,212,392
Relocation—Operating costs	2,587,000	2,350,098
Systems Development—Salaries and wages	830,000	370,579
Systems Development—Operating costs	766,000	411,294
Summer Canada Program	52,883	49,259
	264,915,883	*256,607,253*
Vote 5—Grants and contributions—		
War Veterans Allowance and Civilian War Allowances	471,164,000	464,780,516
Assistance in accordance with the provision of the Assistance Fund Regulations	2,100,000	2,024,676
Grant to Army Benevolent Fund	18,000	18,000
Grant to Royal Canadian Legion	9,000	9,000
Grant to Canadian Veterans Association of the United Kingdom	1,000	1,000
Children of the War Dead	1,115,000	794,564
University and Vocational Training	50,000	42,142
Assistance to Canadian Veterans—Overseas	60,000	46,729
Repayment under the Rehabilitation Act	2,000	
Last Post Fund	1,584,000	1,502,949
Special Housing Assistance for Veterans	72,000	10,365
Commonwealth War Graves Commission	2,500,000	2,047,308
United Nations Memorial Cemetery in Korea	30,000	23,868
Treatment and Related Allowances	4,007,000	2,996,879
Grants to various provinces concerning the provision of prosthetic services to veterans	240,000	203,566
Contributions to the respective provinces in accordance with the Agreements of Transfer of departmental hospitals	13,550,000	9,385,984
Contributions to aging veterans to assist in defraying costs of extended health care not covered by provincial health programs	7,726,000	5,871,781
NEED Program	6,000	5,857
Grant to the United Nations Korean War Allies Association	20,000	20,000
	504,254,000	*489,785,184*
Statutory items	*17,808,247*	*17,808,247*
	786,978,130	764,200,684
WAR VETERANS ALLOWANCE BOARD PROGRAM		
Vote 10—Program expenditures—		
Salaries and wages	1,303,000	1,194,980
Salaries and wages—Frozen	2,000	

Budgetary expenditure by allotment—*Concluded*

	Allotments	Expenditures
	$	$
Salary adjustment reserve	13,000	
Operating costs	170,000	153,506
Temporary help services	7,000	3,184
	1,495,000	*1,351,670*
Statutory item	*198,000*	*198,000*
	1,693,000	1,549,670
PENSIONS PROGRAM		
Vote 15—Pension Review Board—Operating expenditures—		
Salaries and wages	830,000	774,902
Salaries and wages—Frozen	1,000	
Salary adjustment reserve	11,000	
Operating costs	192,000	86,135
Temporary help services	7,000	2,498
	1,041,000	*863,535*
Vote 20—Canadian Pen[illegible] Commission—Operating expenditures—		
Salaries and wages	11,676,000	11,336,009
Salaries and wages—Frozen	22,000	
Salary adjustment reserve	114,000	
Operating costs	4,402,000	3,859,206
Temporary help services	196,000	160,564
Personal service contracts	59,000	49,635
Summer Canada Program	27,340	25,860
	16,496,340	*15,431,274*
Vote 25—Grants and contributions—		
Pensions	716,257,000	670,479,844
Compensation for loss of earnings	150,000	88,136
	716,407,000	*670,567,980*
Statutory item	*1,810,000*	*1,810,000*
	735,754,340	688,672,789
BUREAU OF PENSIONS ADVOCATES PROGRAM		
Vote 30—Program expenditures—		
Salaries and wages	3,831,000	3,773,755
Salaries and wages—Frozen	7,000	
Salary adjustment reserve	9,000	
Operating costs	238,000	230,635
	4,085,000	*4,004,390*
Statutory item	*576,000*	*576,000*
	4,661,000	4,580,390
Grand total	1,529,086,470	1,459,003,533

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(1) Treasury Board Circular 1969-4 allows departments to exceed the authority to credit revenue to the Vote by up to 25% without Treasury Board approval. In 1984-85, the authority of $8,177,000 was exceeded by $360,919 (4.4%).

Travel expenses of ministers and parliamentary secretaries

	Vote	Amount
		$
AGRICULTURE		
Ministers—		
Hon R Ferguson	1	5,091
Hon G Merrithew	36b	11,916
Hon E Whelan	1	33,053
Hon J Wise	1	19,780
Parliamentary Secretaries—		
A Bachand	1	460
P Blais	1	3,326
COMMUNICATIONS		
Ministers—		
Hon F Fox	1	3,237
Hon M Masse	1	5,802
Parliamentary Secretaries—		
J Burghardt	1	351
G Scott	1	1,460
CONSUMER AND CORPORATE AFFAIRS		
Ministers—		
M Côté	1	10,694
J Erola	1	20,250
Parliamentary Secretary—		
B Domm	1	287
ECONOMIC AND REGIONAL DEVELOPMENT		
Minister—		
Hon D Johnston	1	274
Parliamentary Secretary—		
R Dion	1	77
EMPLOYMENT AND IMMIGRATION		
Ministers—		
Hon F MacDonald	1	21,088
Hon J Roberts	1	51,319
Parliamentary Secretaries—		
R Bujold	1	1,064
J G Dubois	1	2,452
J G Hudon	1	1,330
ENERGY, MINES AND RESOURCES		
Ministers of Energy—		
Hon P Carney	1	29,999
Hon J Chrétien	1	2,731
Hon G Regan	1	15,801
Ministers of State for Mines—		
Hon J Erola	1	827
Hon R Layton	1	21,526
Hon W Rompkey	1	35,039
Parliamentary Secretaries—		
L Hopkins	1	48
J McDermid	1	515
F O'Berle	1	112
ENVIRONMENT		
Ministers—		
Hon S Blais-Grenier	1	7,499
Hon C Caccia	1	32,782
Parliamentary Secretaries—		
D Ethier	1	98
G Gurbin	1	3,996
EXTERNAL AFFAIRS		
Ministers—		
Hon M Argue	30	28,846
Hon J Chrétien	1	18,862
Rt Hon J Clark	1	82,077
Hon F Fox	1	14,160
Hon J Kelleher	1	49,168
Hon A J MacEachen	1	13,848
Hon C Mayer	30	12,895
Hon J-L Pepin	1	3,309
Hon G Regan	1	35,248
Hon M Vézina	1	24,982
Parliamentary Secretary—		
G Weiner	1	5,761
Canadian International Development Agency		
Parliamentary Secretary—		
G Weiner	35	1,200
FINANCE		
Ministers—		
Hon M Lalonde	1	31,987
Hon R MacLaren	1	6,809
Hon B McDougall	1	22,144
Hon M Wilson	1	27,821
Parliamentary Secretaries—		
R Ferguson	1	1,480
C Lanthier	1	1,096
FISHERIES AND OCEANS		
Ministers—		
Hon H Breau	1	4,071
Hon P De Bané	1	16,815
Hon J Fraser	1	19,682
Parliamentary Secretaries—		
M Gass	1	46
M Harquail	1	4,160
D Tobin	1	4,826
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Ministers—		
Hon D Crombie	1	56,100
Hon D Frith	1	14,189
Hon J Munro	1	36,523
Parliamentary Secretaries—		
G Fretz	1	1,585
R Gingras	1	1,621
JUSTICE		
Ministers—		
Hon J C Crosbie	1	14,216
Hon M MacGuigan	1	28,177
Parliamentary Secretary—		
C Speyer	1	3,318
LABOUR		
Ministers—		
Hon B McKnight	1	16,731
Hon A Ouellet	1	24,358
NATIONAL DEFENCE		
Ministers—		
Hon J-J Blais	1	47,215
Hon R C Coates	1	83,597
Hon E Nielsen	1	1,228
Parliamentary Secretaries—		
Dr S Hudecki	1	1,940
R Wenman	1	6,040
NATIONAL HEALTH AND WELFARE		
Ministers—		
Hon M Bégin	1	44,401
Hon J Epp	1	29,800
Parliamentary Secretaries—		
G Bertrand	1	514
R MacLellan	1	549
FITNESS AND AMATEUR SPORT PROGRAM		
Ministers—		
Hon O Jelinek	40	36,025
Hon J Lapierre	40	30,874
Hon J Olivier	40	29,733
NATIONAL REVENUE		
Customs and Excise		
Ministers—		
Hon P Beatty	1	10,399
Hon P Bussières	1	22,635
Hon R MacLaren	1	7,620
Parliamentary Secretary—		
P Vincent	1	4,606
PRIVY COUNCIL		
Prime Ministers—		
Rt Hon B Mulroney	1	17,702
Rt Hon P E Trudeau	1	4,267
Rt Hon J Turner	1	16,940
Presidents of the Privy Council—		
Hon R J Hnatyshyn	1	277
Hon E H Nielsen	1	3,104
Hon Y Pinard	1	2,800

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount
		$
Leaders of the Government in the Senate—		
Hon A J MacEachen	1	2,871
Hon H A Olson	1	4,576
Hon D Roblin	1	1,999
Leader of the Government in the House of Commons—		
Hon R J Hnatyshyn	1	443
Minister of Justice and Attorney General of Canada—		
Hon J C Crosbie	1	959
Parliamentary Secretary to the Prime Minister—		
L Gustafson	1	59
PUBLIC WORKS		
Ministers—		
Hon R LaSalle	1	16,322
Hon R Leblanc	1	15,068
Parliamentary Secretaries—		
J-C Malépart	1	135
R Stewart	1	1,007
REGIONAL INDUSTRIAL EXPANSION		
Ministers—		
Hon A Bissonnette	1	37,941
Hon R Bujold	1	36,871
Hon E Lumley	1	78,343
Hon T McMillan	1	35,587
Hon D Smith	1	16,896
Hon S Stevens	1	20,074
Parliamentary Secretary—		
A Maltais	1	707
SCIENCE AND TECHNOLOGY		
Minister—		
Hon T Siddon	1	13,681
Parliamentary Secretary—		
B Valcourt	1	1,367
SECRETARY OF STATE		
Ministers—		
Hon A Champagne	1	20,640
Hon D Collenette	1	20,418
Hon C Hervieux-Payette	1	18,316
Hon S Joyal	1	6,819
Hon J C Lapierre	1	9,343
Hon W McLean	1	20,469
Hon J B Murta	1	12,334
Parliamentary Secretaries—		
R Gourd	1	1,387
M Landry	1	4,045
SOLICITOR GENERAL		
Ministers—		
Hon R Kaplan	1	15,776
Hon E MacKay	1	9,646
Parliamentary Secretaries—		
A Tardif	1	536
G Towers	1	1,409
SUPPLY AND SERVICES		
SERVICES PROGRAM		
Ministers—		
Hon H Andre	1	12,357
Hon C Lapointe	1	43,392
Parliamentary Secretary—		
B Bradley	1	866
TRANSPORT		
Ministers—		
Hon L Axworthy	1	10,013
Hon B Bouchard (State)	1	4,267
Hon DF Mazankowski	1	5,900
Parliamentary Secretary—		
M Forrestall	1	303
TREASURY BOARD		
Ministers—		
Hon R De Cotret	1	16,533
Hon H Gray	1	8,690
Parliamentary Secretary—		
M Foster	1	1,819
VETERANS AFFAIRS		
Ministers—		
Hon W B Campbell	1	5,355
Hon G Hees	1	4,527

EXTERNAL AFFAIRS

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	$
Conference on Adult Education	70,002
Economic Summit	61,018
Francophone Ministers of Youth and Sports	49,664
International Conference on Education	49,311
Organization for Economic Cooperation and Development	40,922
United Nations General Assembly	464,864
Miscellaneous Conferences and Meetings	277,601
Total	1,013,382

Travel expenses for Canadian representation at international conferences and meetings

Conference on Adult Education—$62,742
Members of the House of Commons
Landry M, McLean Hon W F.
External Affairs
Gauthier J J, Wright G.
Secretary of State
Cameron D, Hudelot D, Millons J.
Provincial Governments
Beaupre L, Berghofer D, Desilets E, McIntyre G, Morrison I, Unruh D.

Economic Summit—$46,964
External Affairs
Berry L M, Brown E S, Deschambault J, Dudoit A, Etheridge N, Higginbotham J, Horner W, Johnstone B V, Lehouillier R, Noble J, MacKinnon K, Shenstone M, Weekes J M.

Francophone Ministers of Youth and Sports—$47,364
Member of the House of Commons
Champagne Hon A.
Canadian International Development Agency
Couturier J.
External Affairs
Paquet G, Potvin A.
Fitness and Amateur Sport
Bedard M.
Provincial Governments
Chevrette G, Comeault J, Desrosiers G, Harvey B, Lamoureux P, Ouellet J P, Rioux F, Turgeon J, Wells G.

International Conference on Education—$43,084
External Affairs
Beauchamp L, de Chantal R.
Secretary of State
Millons J.
Provincial Governments
Brown W, Deware M, Fenske M R, Fleck P W E, Lane R, Nicholls G, Ryan N.

Organization for Economic Cooperation and Development—$37,446
External Affairs
Brady S, Chambers W B, Dudoit A, Enos S, Higginbotham J, Johnstone B V, Kergin M, Lyons A, MacAngus R, Malone D M, Noble J, O'Neil B, Weekes J M, White J.

United Nations General Assembly—$439,594
Members of the Senate
Belisle Hon R, Giguère Hon L de G, Murray Hon L.
Members of the House of Commons
Blouin A, Boudria D, Chartrand G, Clark Rt Hon J, Cooper A, Corbett B, Duplessis S, Fretz G, Hawked J, Holtman F, Howie Hon J R, Jacques C, Jewett P, Johnston Hon D, Jourdennis F, Lanthier C, Lawrence Hon A, MacDougall J, Mantha M, McDonald L, Nicholson R, Oberle F, Pennock R, Pépin L, Peterson P, Pietz A, Price J, Prud'homme M, Redway A, Suluk T, Vézina Hon M, Waddell I.
External Affairs
Brady S, Delvoie L A, Despres A A, Elliott R, Gaudreau J, Halpin R, Harrington J, Kirsch P, Laverdure C, Martin B, Mawhinney B, Middleton R M, Murray G, Roche D, Roy A, Shenstone M, Sinclair D, Sinclair J, Skinner J R, Swords C, Warren G D, Wedick S, White J, Wilder L J.
Non-Government Delegates
Bayefsky A, Enns H, Gertler A, Levesque J, Mackay C, Miller J, Nahwegahbow D, Rastoul J, Turp D.
Secretary of State
Dadson A.
Status of Women
Niemann L.

Miscellaneous Conferences and Meetings—$237,828
Member of the Senate
Roblin Hon D.
Members of the House of Commons
Blais Hon J-J, Clark Rt Hon J, Halliday B, Marsden L, Masse Hon M.
Canadian International Development Agency
Archambault M, Bradley T, Copland J, Couturier J, Devlin J, Harrington J A, Johnston B, Khiari S, Lorin J C, MacKinnon A R, McMaster C, Shales D.
Communications
Bélanger J, Lyrette J, Marchand R, Mauviel S, Racine P, Terrillon-MacKay L.
Employment and Immigration
Samuel T J.
External Affairs
Allen J J, Anderson J F, Armstrong D, Bergbusch E J, Bourque I, Brady S, Brown C, Buckley B, Bull R, Carrier J P, Crowe J R, de Kerckove F, Delvoie L A, Devlin T, Dhavernas D, Dupuis J, Ferguson I, Fortier B, Francis J R, Gibbons S, Green L E, Hall I M, Harrington J M, Herman B, Hill D R, Horner W, Johnstone B V, Kergin M F, Lyons A, Lortie M, Marchand de M, Marleau R, Martin B, Mathys F, Middleton R, Paquet G, Popp A, Potvin A, Ritchie D A, Rousseau J J, Scholler S L, Sheehan T B, Smith D W, Snider D, Stanford J F, Sullivan A, Taylor J H, Weston H, White J, Woodward P E.

EXTERNAL AFFAIRS—*Continued*

Travel expenses for Canadian representation at international conferences and meetings—*Concluded*

Finance
  McGown D.
Health and Welfare
  Anston E M.
National Defence
  Akamoto G J, Anderson J F, Audet P, Battista A, Beckett W M, Carpenter F S, Cotter J, Leduc J, Lessard E G, Lindsey G R, Morency J W M, Slade J C, Thériault G C E.
Regional Industrial Expansion
  Lessard M.
Secretary of State
  Nolan R.
Transport
  Millar F, Prager V M.
Provincial Governments
  Bertrand J F, Bérubé N G, Bordeleau M A, Bosetti R A, Butler E, Cormier C, Coté J, Coté L, Fenske M, Gendron F, Giroux J, Heaberle R, Hart B, Lampron M, Lessard C, Martin N, Ouellet J P, Paquet M, Penny D A, Pronovost J, Prud'homme R, Rich T, Rioux F, Roquet C, Roy G, Royer F, Shirley A, Stephenson B, St-Onge Y, Wong W.
Non-Government Delegates
  Bergeron de Villiers L, Boivin C P, Burns W, Clark T, Dale P, Green L, Hurley C M, Limoges J, Milne V I, Myers G, Nielsen B, Parr J, Rivera D, Roulston T M, Willis T.

EXTERNAL AFFAIRS—*Continued*

Distribution of operating and capital expenditures for 1984-85

	Operating expenditures				
	Personnel cost	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Headquarters	87,474,692	83,799,945	171,274,637	8,519,888	179,794,525
DIPLOMATIC POSTS—					
Algeria	1,302,582	1,241,672	2,544,254	133,420	2,677,674
Argentina	931,747	786,105	1,717,852	228,448	1,946,300
Australia	1,393,120	1,287,004	2,680,124	260,246	2,940,370
Austria and Permanent Delegation to the Conference on Mutual and Balance Forces Reduction	2,164,361	1,791,895	3,956,256	169,487	4,125,743
Bangladesh	977,267	840,916	1,818,183	502,637	2,320,820
Barbados	1,268,068	1,094,014	2,362,082	2,184,763	4,546,845
Belgium	2,537,618	4,046,497	6,584,115	587,999	7,172,114
Brazil	1,123,712	957,656	2,081,368	184,163	2,265,531
Britain	8,309,748	7,074,683	15,384,431	5,984,157	21,368,588
Cameroon	952,309	895,379	1,847,688	70,542	1,918,230
Chile	895,755	810,684	1,706,439	504,524	2,210,963
China, People's Republic of	2,009,446	1,621,227	3,630,673	554,694	4,185,367
Colombia	1,141,510	1,040,751	2,182,261	141,486	2,323,747
Costa Rica	845,345	949,733	1,795,078	497,619	2,292,697
Cuba	1,049,488	1,013,307	2,062,795	170,253	2,233,048
Czechoslovakia	1,010,659	751,481	1,762,140	94,139	1,856,279
Denmark	830,111	481,013	1,311,124	73,076	1,384,200
Ecuador	294,267	390,151	684,418	46,095	730,513
Egypt, Arab Republic of	1,629,297	1,909,109	3,538,406	439,682	3,978,088
Ethiopia	487,656	936,829	1,424,485	266,070	1,690,555
Finland	473,692	346,372	820,064	57,464	877,528
France	6,952,334	8,128,076	15,080,410	1,002,107	16,082,517
Gaboon	255,166	399,934	655,100	83,082	738,182
Germany	3,372,943	2,501,248	5,874,191	363,911	6,238,102
Ghana	734,367	902,486	1,636,853	456,625	2,093,478
Greece	1,259,845	743,018	2,002,863	166,155	2,169,018
Guatemala	684,754	577,274	1,262,028	281,362	1,543,390
Guyana	611,224	1,399,602	2,010,826	681,372	2,692,198
Haiti	1,074,382	940,142	2,014,524	153,835	2,168,359
Holy See	358,873	334,424	693,297	137,442	830,739
Hungary	806,482	1,036,371	1,842,853	907,043	2,749,896
India	2,863,717	2,449,075	5,312,792	1,449,389	6,762,181
Indonesia	1,620,332	2,134,485	3,754,817	404,723	4,159,540
Iran	144,968	217,775	362,743	151	362,894
Iraq	926,140	849,875	1,776,015	146,420	1,922,435
Ireland	634,549	584,622	1,219,171	99,079	1,318,250
Israel	1,577,992	1,831,278	3,409,270	162,919	3,572,189
Italy	2,879,748	2,403,466	5,283,214	1,234,208	6,517,422
Ivory Coast	1,524,073	1,807,986	3,332,059	219,431	3,551,490
Jamaica	1,197,842	1,899,865	3,097,707	1,926,668	5,024,375
Japan	6,303,049	5,694,261	11,997,310	812,307	12,809,617
Jordan	573,923	1,103,805	1,677,728	402,817	2,080,545
Kenya	1,638,252	1,153,288	2,791,540	264,138	3,055,678
Korea	1,373,440	2,012,246	3,385,686	116,636	3,502,322
Kuwait	846,955	1,453,164	2,300,119	104,823	2,404,942
Lebanon	1,341,004	913,097	2,254,101	195,007	2,449,108
Malaysia	945,415	1,285,638	2,231,053	244,493	2,475,546
Mexico	1,776,742	2,142,783	3,919,525	210,426	4,129,951
Morocco	729,572	490,218	1,219,790	115,816	1,335,606
Netherlands	1,447,859	1,174,291	2,622,150	190,379	2,812,529
New Zealand	628,956	519,636	1,148,592	54,158	1,202,750
Nigeria	1,161,433	2,300,433	3,461,866	1,217,244	4,679,110
Norway	742,353	621,448	1,363,801	84,164	1,447,965
Pakistan	1,518,664	919,675	2,438,339	534,137	2,972,476
Peru	1,050,122	1,342,248	2,392,370	1,461,827	3,854,197
Philippines	1,472,762	2,155,210	3,627,972	707,685	4,335,657
Poland	1,342,937	1,293,115	2,636,052	251,499	2,887,551
Portugal	722,639	538,129	1,260,768	770,889	2,031,657
Rumania	733,992	1,026,308	1,760,300	151,240	1,911,540
Saudi Arabia	1,513,432	1,823,111	3,336,543	17,278,879	20,615,422
Senegal	897,922	966,558	1,864,480	269,526	2,134,006
Singapore	1,336,035	1,594,405	2,930,440	71,481	3,001,921
South Africa	878,649	749,946	1,628,595	122,598	1,751,193
Spain	915,945	723,524	1,639,469	104,017	1,743,486
Sri Lanka	577,530	740,546	1,318,076	230,017	1,548,093
Sweden	1,227,209	1,393,571	2.620,780	406,136	3,026,916
Switzerland	1,171,840	859,915	2,031,755	176,003	2,207,758
Tanzania	843,040	838,859	1,681,899	233,976	1,915,875
Thailand	1,924,174	2,100,688	4,024,862	379,497	4,404,359
Trinidad and Tobago	1,386,202	1,677,572	3,063,774	343,326	3,407,100
Tunisia	885,726	719,751	1,605,477	130,594	1,736,071

EXTERNAL AFFAIRS—*Concluded*

Distribution of operating and capital expenditures for 1984-85—*Concluded*

	Operating expenditures				
	Personnel cost	Other	Total	Capital expenditures	Total
	$	$	$	$	$
Turkey	875,484	778,363	1,653,847	163,131	1,816,978
Union of Soviet Socialist Republics	2,387,999	1,543,518	3,931,517	232,230	4,163,747
United States of America	7,668,113	7,637,106	15,305,219	1,750,205	17,055,424
Venezuela	1,212,561	1,036,906	2,249,467	136,848	2,386,315
Yugoslavia	1,551,322	1,134,519	2,685,841	1,444,456	4,130,297
Zaire	1,004,922	883,884	1,888,806	1,757,882	3,646,688
Zambia	577,043	496,853	1,073,896	85,032	1,158,928
Zimbabwe	732,280	468,770	1,201,050	125,774	1,326,824
CONSULAR POSTS—					
Atlanta, USA	1,274,791	1,258,695	2,533,486	30,467	2,563,953
Birmingham, UK	410,550	236,355	646,905	5,417	652,322
Boston, USA	1,662,916	1,604,727	3,267,643	316,692	3,584,335
Buffalo, USA	1,016,589	632,382	1,648,971	41,812	1,690,783
Chicago, USA	1,628,465	1,519,659	3,148,124	52,152	3,200,276
Cleveland, USA	879,500	924,009	1,803,509	264,705	2,068,214
Dallas, USA	1,202,033	1,260,778	2,462,811	47,938	2,510,749
Detroit, USA	1,394,167	1,045,611	2,439,778	113,605	2,553,383
Dusseldorf, Germany	500,637	494,320	994,957	14,968	1,009,925
Glasgow, UK	495,424	258,955	754,379	16,107	770,486
Hamburg, Germany	505,674	469,877	975,551	25,812	1,001,363
Bordeaux, France	226,569	125,817	352,386	2,454	354,840
Los Angeles, USA	1,979,371	1,969,464	3,948,835	48,153	3,996,988
Marseille, France	583,397	494,071	1,077,468	39,528	1,116,996
Melbourne, Australia	522,296	1,011,477	1,533,773	71,212	1,604,985
Milan, Italy	806,210	660,741	1,466,951	44,812	1,511,763
Minneapolis, USA	838,268	896,602	1,734,870	110,503	1,845,373
Munich, Germany	493,897	803,466	1,297,363	34,711	1,332,074
New Orleans, USA	249,040	179,262	428,302	7,461	435,763
New York, USA	3,480,155	5,851,097	9,331,252	292,335	9,623,587
Philadelphia, USA	619,387	751,390	1,370,777	176,996	1,547,773
Rio de Janeiro, Brazil	638,421	565,677	1,204,098	50,454	1,254,552
San Francisco, USA	1,366,317	1,420,064	2,786,381	34,783	2,821,164
Sao Paulo, Brazil	580,284	520,864	1,101,148	33,131	1,134,279
Seattle, USA	1,363,952	1,165,155	2,529,107	136,647	2,665,754
Strasbourg, France	272,008	266,911	538,919	14,759	553,678
Sydney, Australia	991,099	1,188,722	2,179,821	78,533	2,258,354
West Berlin, Germany	224,226	221,440	445,666	23,271	468,937
DELEGATIONS TO INTERNATIONAL ORGANIZATIONS—					
North Atlantic Council, Brussels	1,588,996	549,489	2,138,485	38,671	2,177,156
Organization for Economic Co-operation and Development, Paris	700,348	330,168	1,030,516	662,020	1,692,536
Permanent Mission of Canada of the European Communities, Brussels	1,076,231	343,518	1,419,749	28,059	1,447,808
Permanent Mission of Canada to the Organization of American States, Washington	286,611	195,755	482,366	7,476	489,842
Permanent Mission of Canada to the United Nations, Geneva	2,070,459	1,404,979	3,475,438	151,369	3,626,807
Permanent Mission of Canada to the United Nations, New York	1,770,604	2,354,770	4,125,374	133,086	4,258,460
OTHER POSTS—					
Abu Dhabi, United Arab Emirates	208,269	1,485,973	1,694,242	692,819	2,387,061
Bamako, Mali	204,828	262,726	467,554	81,874	549,428
Conakry, Guinea	347,528	512,652	860,180	35,740	895,920
Frankfurt, Germany	248,771	363,097	611,868	6,705	618,573
Kigali, Rwanda	215,817	288,071	503,888	33,246	537,134
Niamey, Niger	274,343	367,290	641,633	296,725	938,358
Ouagadougou, Upper Volta	201,147	324,379	525,526	164,912	690,438
Perth, Australia	225,530	266,133	491,663	13,090	504,753
Victoria, Hong Kong	2,723,259	2,255,056	4,978,315	575,479	5,553,794
Total	242,848,062	240,616,427	483,464,489	69,928,756	553,393,245

PARLIAMENT

The Senate

Statement of indemnities, allowances and travel expenses paid in 1984-85

Honourable Members of The Senate	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Adams W	53,250	8,650	27,945	89,845
Anderson M	53,250	8,650	8,335	70,235
Argue H	53,250	8,650	13,166	75,066
Asselin M	53,250	8,650	11,028	72,928
Austin J	53,250	8,650	19,457	81,357
Balfour J	53,250	8,650	10,659	72,559
Barootes EW	15,211	2,454	6,008	23,673
Barrow AI	53,250	8,650	14,921	76,821
Beaubien LP	53,250	8,650	374	62,274
Belisle R	53,250	8,650	9,393	71,293
Bell AE Hadden	53,250	8,650	19,797	81,697
Estate of the late Benidickson WM	44,150	6,544	695	51,389
Bielish M	53,250	8,650	20,202	82,102
Bonnell L	53,250	8,650	14,291	76,191
Bosa P	53,250	8,650	9,026	70,926
Buckwold SL	53,250	8,650	11,852	73,752
Cameron D	53,250	8,650	1,654	63,554
Charbonneau G	53,250	8,650	5,580	67,480
Allowance as Speaker of the Senate	12,725			12,725
Cook E	16,749	2,701	1,891	21,341
Cools AC	53,250	8,650	16,580	78,480
Corbin E	38,773	6,292	8,970	54,035
Cottreau E	53,250	8,650	7,263	69,163
Croll DA	53,250	8,650	11,606	73,506
Davey K	53,250	8,650	12,188	74,088
De Bané P	40,197	6,523	3,973	50,693
Denis A	53,250	8,650	3,932	65,832
Deschatelets J-P	53,250	8,650	240	62,140
Donahoe RA	25,813	4,204	2,838	32,855
Doody CW	53,250	8,650	17,630	79,530
Allowance as Deputy-Leader of the Government	6,782			6,782
Doyle RJ	1,908	307		2,215
Everett DD	53,130	8,530	14,776	76,436
Fairbairn J	40,343	6,547	10,783	57,673
Flynn J	53,250	8,650	6,681	68,581
Allowance as Leader of the Opposition	9,176			9,176
Frith R	53,250	8,650	8,151	70,051
Allowance as Deputy-Leader of the Government	5,718			5,718
Allowance as Deputy-Leader of the Opposition	4,361			4,361
Gigantès PD	53,250	8,650	7,002	68,902
Giguère L de G	53,250	8,650	4,451	66,351
Godfrey JM	53,250	8,650	11,365	73,265
Grafstein JS	53,250	8,650	12,910	74,810
Graham BA	53,250	8,650	25,835	87,735
Guay J-P	53,250	8,650	27,269	89,169
Haidasz S	53,250	8,650	13,319	75,219
Hasting E	53,250	8,650	25,645	87,545
Hays DP	40,343	6,547	21,497	68,387
Hébert J	53,250	8,650	7,476	69,376
Hicks HD	53,250	8,650	15,796	77,696
Inman FE	53,250	8,650		61,900
Kelly WM	53,250	8,650	14,791	76,691
Kenny C	40,343	6,547	11,366	58,256
Kirby M	53,250	8,650	14,163	76,063
Kolber L	53,250	8,650	7,231	69,131
Lafond PC	53,250	8,650	515	62,415
Lang DA	51,750	7,150	3,023	61,923
Langlois L	53,250	8,650	7,117	69,017
Lapointe R	53,250	8,650	272	62,172
Lawson EM	53,250	8,650	10,560	72,460
Leblanc FE	53,250	8,650	6,146	68,046
Leblanc R	40,197	6,524	6,086	52,807
Lefebvre TM	38,773	6,292	2,413	47,478
LeMoyne J	53,250	8,650	288	62,188
Lewis D	53,250	8,650	20,239	82,139
Lucier P	53,250	8,650	22,929	84,829
MacDonald F	15,211	2,454	1,320	18,985
MacDonald JM	53,250	8,650	11,163	73,063
Allowance as Government Whip	524			524
Allowance as Opposition Whip	1,937			1,937
MacEachen AJ	40,197	6,524	8,101	54,822
Allowance as Leader of the Opposition	10,874			10,874
Macquarrie H	53,250	8,650	9,967	71,867
Marchand L	40,343	6,547	22,128	69,018
Marsden L	53,250	8,650	15,550	77,450
Marshall J	53,250	8,650	8,953	70,853
McElman C	53,250	8,650	7,714	69,614
McGrand FA	53,250	8,650	2,443	64,343
Molgat GL	53,250	8,650	27,933	89,833
Molson H de M	52,350	7,750	1,209	61,309
Muir R	53,250	8,650	8,562	70,462
Murray L	53,250	8,650	6,029	67,929
Neiman J	53,250	8,650	13,653	75,553
Nurgitz N	53,250	8,650	26,768	88,668
Olson HA (Bud)	53,250	8,650	14,351	76,251
Perrault RJ	53,250	8,650	31,667	93,567
Petten WJ	53,250	8,650	11,660	73,560
Allowance as Government Whip	2,951			2,951
Allowance as Opposition Whip	2,288			2,288
Phillips OH	53,250	8,650	13,937	75,837
Allowance as Whip of the Government	2,975			2,975
Pitfield PM	53,250	8,650	7,458	69,358
Riel M	53,250	8,650	1,708	63,608
Allowance as Speaker of the Government	13,075			13,075
Estate of the late Riley D	26,400	3,894	4,879	35,173
Rizzuto P	53,250	8,650	4,063	65,963
Robertson BM	15,211	2,454	3,741	21,406
Robichaud LJ	53,250	8,650	6,557	68,457
Roblin D	53,250	8,650	12,627	74,527
Allowance as Deputy-Leader of the Opposition	3,689			3,689
Rousseau Y	53,250	8,650	4,198	66,098
Rowe FW	53,250	8,650	14,656	76,556
Sherwood CB	53,250	8,650	3,936	65,836
Sinclair I	53,250	8,650	7,103	69,003
Sparrow HO	53,190	8,590	33,291	95,071
Stanbury RJ	53,250	8,650	11,755	73,655
Steuart DG	53,250	8,650	9,481	71,381
Stewart JB	53,250	8,650	17,072	78,972
Stollery P	53,250	8,650	14,262	76,162
Sullivan JA	47,075	7,654		54,729
Thériault LN	53,250	8,650	23,021	84,921
Thompson AE	53,250	8,650		61,900
Tremblay A	53,250	8,650	11,603	73,503
Turner C	38,773	6,292	5,865	50,930
Van Roggen GC	53,250	8,650	33,803	95,703
Walker D	53,250	8,650	3,539	65,439
Watt C	53,250	8,650	24,587	86,487
Wood D	53,250	8,650	5,468	67,368
Yuzyk P	53,250	8,650	8,975	70,875
	5,313,255	847,271	1,148,345	7,308,871

PARLIAMENT—*Continued*

House of Commons

Statement of indemnities, allowances and travel expenses paid in 1984-85

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Allmand Hon W	53,250	17,750	6,844	77,844
Althouse V	53,250	17,750	24,937	95,937
Allowance as Chief Other Party Whip	2,717			2,717
Andre Hon H	53,250	17,750	22,675	93,675
Anguish D	22,440	9,222	12,148	43,810
Angus I	30,810	10,270	12,560	53,640
Appolloni U	22,440	7,480	7,942	37,862
Attewell B	30,810	10,270	6,541	47,621
Axworthy Hon L	53,250	17,750	23,156	94,156
Bachand A	22,440	7,480	9,017	38,937
Baker G	53,250	21,875	16,135	91,260
Beatty Hon P	53,250	17,750	9,196	80,196
Beauchamp-Niquet S	22,440	7,480	14,026	43,946
Bégin Hon M	22,440	7,480	1,626	31,546
Belsher R	30,810	10,270	23,118	64,198
Benjamin L	53,250	17,750	19,463	90,463
Berger D	53,250	17,750	9,724	80,724
Bernier G	30,810	10,270	13,287	54,367
Bertrand G	30,810	10,270	4,451	45,531
Binns P	30,810	10,270	15,486	56,566
Bissonnette Hon A	30,810	10,270	1,700	42,780
Blackburn D	53,250	17,750	13,810	84,810
Blackburn J-P	30,810	10,270	9,817	50,897
Blaikie B	53,250	17,750	22,599	93,599
Blais Hon J-J	22,440	7,480	1,341	31,261
Blais P	30,810	10,270	9,921	51,001
Blais-Grenier Hon S	30,810	10,270	566	41,646
Blaker R	14,477	4,826	2,348	21,651
Blenkarn D	53,250	17,750	14,290	85,290
Bloomfield GM	22,440	7,480	9,205	39,125
Blouin A	30,810	10,270	7,214	48,294
Bockstael R	22,440	7,480	7,974	37,894
Bosley Hon JW	53,250	17,750	11,502	82,502
Allowance as Speaker of the House of Commons	16,709			16,709
Bossy M	22,440	7,480	7,708	37,628
Bouchard Hon B	30,810	10,270	10,007	51,087
Boudria D	30,810	10,270	4,294	45,374
Bourgault L	30,810	10,270	6,210	47,290
Boyer P	30,810	10,270	9,390	50,470
Bradley B	53,250	17,750	20,051	91,051
Breau Hon H	22,440	7,480	8,054	37,974
Brightwell AHH	30,810	10,270	7,028	48,108
Brisco B	30,810	10,270	37,427	78,507
Broadbent Hon E	53,250	17,750	2,658	73,658
Allowance as Other Party Leader	24,500			24,500
Browes P	30,810	10,270	8,592	49,672
Bujold Hon R	22,440	7,480	17,903	47,823
Burghardt J	22,440	7,480	5,487	35,407
Bussières Hon P	22,440	7,480	3,290	33,210
Caccia Hon CL	53,250	17,750	9,927	80,927
Cadieux PH	30,810	10,270	233	41,313
Caldwell J	30,810	10,270	9,305	50,385
Campbell C	22,440	7,480	9,821	39,741
Campbell J	22,440	7,480	4,485	34,405
Campbell Hon WB	22,440	7,480	9,632	39,552
Cardiff M	53,250	17,750	17,838	88,838
Carney Hon P	53,250	17,750	16,096	87,096
Cassidy M	30,810	10,270	2,495	43,575
Champagne Hon AP	30,810	10,270	578	41,658
Champagne M	30,810	10,270	8,105	49,185
Charest JJ	30,810	10,270	9,475	50,555
Allowance as Assistant Deputy Chairman of Committees of the Whole House	3,684			3,684
Chartrand G	30,810	10,270	6,029	47,109
Chénier R	22,440	7,480	13,465	43,385
Chrétien Hon J	53,250	17,750	8,273	79,273
Clark Rt Hon J	53,250	21,875	10,370	85,495
Clark L	53,250	17,750	33,569	104,569
Clarke W	22,440	7,480	10,624	40,544
Clifford T	30,810	10,270	11,631	52,711
Clinch R	30,810	10,270	12,534	53,614
Coates Hon RC	53,250	17,750	17,168	88,168
Cochrane DH	30,810	10,270	10,034	51,114
Collenette Hon DM	22,440	7,480	749	30,669
Collins M	30,810	10,270	26,855	67,935
Comeau G	30,810	10,270	13,746	54,826
Comtois R	22,440	7,480	7,487	37,407
Cook C	53,250	17,750	41,348	112,348
Allowance as Chief Opposition Whip and as Chief Government Whip	11,845			11,845
Cooper A	53,250	21,875	22,051	97,176
Copps S	30,810	10,270	11,372	52,452
Corbett R	53,250	17,750	22,275	93,275
Corbin E	14,477	4,826	6,049	25,352
Allowance as Deputy Speaker of the House of Commons and as Chairman of Committees of the Whole House	5,813			5,813
Corriveau L	22,440	7,480	5,791	35,711
Cosgrove Hon PJ	14,477	4,826	7,374	26,677
Cossitt J	53,250	17,750	7,386	78,386
Côté C	30,810	10,270	6,753	47,833
Côté E	22,440	7,480	16,393	46,313
Côté Hon M	30,810	10,270	2,021	43,101
Cousineau R	22,440	7.480	1,904	31,824
Crofton P	30,810	10,270	24.499	65,579
Crombie Hon D	53,250	17,750	6,484	77,484
Crosbie Hon JC	53,250	17,750	11,065	82,065
Crosby H	53,250	17,750	27,091	98,091
Crouse LR	53,250	17,750	15,837	86,837
Cullen Hon B	16,748	5,583	5,010	27,341
Cyr A	22,440	7,480	11,257	41,177
Danis M	30,810	10,270	6,873	47,953
Allowance as Deputy Speaker and Chairman of Committees of the Whole House	8,773			8,773
Dantzer V	53,250	17,750	47,253	118,253
Darling S	53,250	17,750	10,582	81,582
Daubney D	30,810	10,270	1,144	42,224
Daudlin R	14,477	4,826	20,262	39,565
Dawson D	22,440	7,480	10,070	39,990
Deans I	53,250	17,750	14,662	85,662
Allowance as Other Party House Leader	8,650			8,650
De Bané Hon P	13,053	4,351		17,404
de Corneille R	53,250	17,750	12,536	83,536
de Cotret Hon R	30,810	10,270	223	41,303
de Jong S	53,250	17,750	36,157	107,157
Della Noce V	30,810	10,270	9,844	50,924
Demers Y	22,440	7,480	4,160	34,080
Deniger P	22,440	7,480	3,991	33,911
Allowance as Deputy Government Whip	3,484			3,484
Desjardins G	30,810	10,270	14,265	55,345
Desmarais LR	22,440	7,480	2,755	32,675
Desrosiers E	30,810	10,270	4,288	45,368
Dick P	53,250	17,750	10,131	81,131
Dingwall D	53,250	17,750	26,922	97,922
Dion R	22,440	7,480	9,337	39,257
Dionne M	22,440	7,480	11,758	41,678
Dionne MA	22,440	7,480	5,861	35,781
Domm B	53,250	17,750	13,660	84,660
Dorin M	30,810	10,270	16,390	57,470
Dubois J-G	22,440	7,480	5,999	35,919
Duclos L	22,440	7,480	4,936	34,856

PARLIAMENT—*Continued*

House of Commons—*Continued*

Statement of indemnities, allowances and travel expenses paid in 1984-85—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Duguay L	30,810	10,270	13,184	54,264
Duplessis S	30,810	10,270	6,090	47,170
Dupont R	22,440	7,480	6,013	35,933
Dupras M	14,477	4,826	3,425	22,728
Duquet G	22,440	7,480	4,146	34,066
Edwards J	30,810	10,270	21,787	62,867
Ellis JR	53,250	17,750	10,449	81,449
Elzinga P	53,250	17,750	39,068	110,068
Epp E	30,810	12,653	13,706	57,169
Epp Hon J	53,250	17,750	20,924	91,924
Erola Hon J	22,440	7,480	3,329	33,249
Ethier D	14,477	4,826	4,501	23,804
Evans J	22,440	7,480	2,252	32,172
Fennell S	53,250	17,750	14,408	85,408
Ferguson Hon R	22,440	7,480	5,207	35,127
Ferland M	30,810	10,270	8,257	49,337
Finestone S	30,810	10,270	3,917	44,997
Fisher D	22,440	7,480	10,355	40,275
Fleming Hon J	22,000	7,333	4,878	34,211
Flis JP	22,440	7,480	5,489	35,409
Fontaine G	30,810	10,270	7,702	48,782
Forrestall M	53,250	17,750	22,500	93,500
Allowance as Deputy Opposition Whip	3,338			3,338
Foster M	53,250	17,750	19,088	90,088
Fox Hon F	22,440	7,480	733	30,653
Fraleigh S	30,810	10,270	9,282	50,362
Francis Hon L	22,440	7,480		29,920
Allowance as Speaker of the House of Commons	24,016			24,016
Fraser Hon JA	53,250	17,750	18,504	89,504
Fretz G	53,250	17,750	13,819	84,819
Friesen B	53,250	17,750	47,052	118,052
Frith Hon DC	53,250	17,750	19,972	90,972
Fulton J	53,250	21,875	31,162	106,287
Gagliano A	30,810	10,270	4,490	45,570
Gagnon P	30,810	10,270	21,239	62,319
Gamble J	22,440	7,480	4,291	34,211
Garant A	22,440	7,480	9,942	39,862
Garneau R	30,810	10,270	5,642	46,722
Gass M	53,250	17,750	19,068	90,068
Gauthier J-R	53,250	17,750	1,946	72,946
Allowance as Chief Opposition Whip	5,386			5,386
Gendron R	14,477	4,826	7,464	26,767
Gérin F	30,810	10,270	7,336	48,416
Gervais A	30,810	10,270	11,432	52,512
Gilchrist G			920	920
Gimaiel P	22,440	7,480	8,353	38,273
Gingras R	22,440	9,222	8,130	39,792
Girard A	30,810	10,270	9,858	50,938
Gormley J	30,810	12,653	15,302	58,765
Gottselig WA	30,810	10,270	18,967	60,047
Gourd R	22,440	7,480	6,064	35,984
Gourde G	22,440	7,480	7,907	37,827
Graham S	30,810	10,270	23,034	64,114
Gravel M	30,810	10,270	5,292	46,372
Gray DL	30,810	10,270	13,395	54,475
Gray Hon H	53,250	17,750	13,732	84,732
Allowance as Opposition House Leader	10,874			10,874
Greenaway L	53,250	21,875	36,763	111,888
Grisé R	30,810	10,270	8,478	49,558
Guilbault J	53,250	17,750	5,777	76,777
Allowance as Assistant Deputy Chairman of Committees of the Whole House	5,291			5,291
Guilbault J-G	30,810	10,270	6,151	47,231
Gurbin GM	53,250	17,750	20,724	91,724
Gustafson L	53,250	17,750	23,384	94,384
Halliday B	53,250	17,750	16,561	87,561
Hamelin C	30,810	10,270	8,614	49,694
Hamilton Hon A	53,250	17,750	17,143	88,143
Hamilton F	22,440	7,480	12,243	42,163
Hardey E	30,810	10,270	9,427	50,507
Hargrave B	22,440	7,480	12,980	42,900
Harquail M	22,440	7,480	10,028	39,948
Harvey A	30,810	10,270	12,912	53,992
Hawkes J	53,250	17,750	29,058	100,058
Heap D	53,250	17,750	13,925	84,925
Hees Hon G	53,250	17,750	4,248	75,248
Henderson G	53,250	17,750	23,271	94,271
Herbert H	22,440	7,480	3,143	33,063
Allowance as Deputy Chairman of Committees of the Whole House	5,291			5,291
Hervieux-Payette C	22,440	7,480	2,587	32,507
Hicks B	30,810	10,270	6,359	47,439
Hnatyshyn R	53,250	17,750	26,570	97,570
Allowance as Opposition House Leader	9,176			9,176
Hockin T	30,810	10,270	9,095	50,175
Holtmann F	30,810	10,270	16,303	57,383
Hopkins L	53,250	17,750	8,354	79,354
Horner B	30,810	10,270	6,477	47,557
Hovdebo SJ	53,250	17,750	24,116	95,116
Howie Hon JR	53,250	17,750	19,584	90,584
Hudecki S	22,440	7,480	5,010	34,930
Hudon J-G	30,810	10,270	3,719	44,799
Huntington Hon R	22,440	7,480	11,342	41,262
Irwin R	22,440	7,480	7,103	37,023
Isabelle G	53,250	17,750	1,842	72,842
Ittinuar P	22,440	9,945	21,134	53,519
Jacques C	30,810	10,270	6,737	47,817
James K	30,810	10,270	11,333	52,413
Jardine WRB	30,810	10,270	15,502	56,582
Jarvis Hon B	22,440	7,480	12,853	42,773
Jelinek Hon O	53,250	17,750	13,058	84,058
Jepson J	30,810	10,270	7,360	48,440
Jewett P	53,250	17,750	20,909	91,909
Johnson M	30,810	12,653	24,546	68,009
Johnston Hon DJ	53,250	17,750	3,562	74,562
Joncas J-L	30,810	10,270	13,436	54,516
Jourdenais F	30,810	10,270	4,413	45,493
Joyal Hon S	22,440	7,480	5,088	35,008
Kaplan Hon B	53,250	17,750	12,907	83,907
Keeper C	53,250	17,750	21,623	92,623
Kelleher Hon J	30,810	10,270	3,993	45,073
Kelly N	22,440	7,480	10,501	40,421
Kempling B	53,250	17,750	13,416	84,416
Kilgour D	53,250	17,750	19,851	90,851
Killens T	53,250	17,750	7,930	78,930
Kindy A	30,810	10,270	22,068	63,148
King F	53,250	17,750	43,430	114,430
Knowles Hon SH	22,000	7,333	6,156	35,489
Korchinski S	22,440	9,222	14,666	46,328
Kristiansen LS	22,440	7,480	32,142	62,062
Kushner J			9,266	9,266
Lachance C-A	22,440	7,480	2,220	32,140
Ladouceur F	30,810	10,270	4,027	45,107
Lajoie CG	14,477	4,826	4,443	23,746
Lalonde Hon M	22,440	7,480	803	30,723
Lambert Hon M	22,000	7,333	13,861	43,194
Lamontagne Hon JG			631	631
Landers M	14,477	4,826	4,360	23,663
Landry M	30,810	10,270	2,812	43,892
Lang P	22,440	7,480	10,542	40,462
Langdon S	30,810	10,270	16,307	57,387
Laniel G	19,445	6,482	3,012	28,939
Lanthier C	30,810	10,270	4,122	45,202
Lapierre Hon J	53,250	17,750	10,697	81,697
Lapointe Hon C	22,440	7,480	1,099	31,019
Lapointe N	22,440	7,480	9,294	39,214

PARLIAMENT—*Continued*

House of Commons—*Continued*

Statement of indemnities, allowances and travel expenses paid in 1984-85—*Continued*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
LaSalle Hon R	53,250	17,750	5,297	76,297
Lawrence Hon A	53,250	17,750	16,197	87,197
Layton Hon B	30,810	10,270	2,876	43,956
Le Blanc Hon R	13,053	4,351	1,218	18,622
Leblanc N	30,810	10,270	4,961	46,041
Leduc J-L	22,440	7,480	3,123	33,043
Lefebvre T	14,477	4,826	3,192	22,495
Lesick B	30,810	10,270	19,165	60,245
Lewis D	53,250	17,750	12,489	83,489
Lewycky L	22,440	7,480	22,403	52,323
Loiselle B	22,440	7,480	7,005	36,925
Lonsdale B	30,810	10,270	19,537	60,617
Lopez R	30,810	10,270	9,151	50,231
Lumley Hon E	22,440	7,480	277	30,197
MacBain A	22,440	7,480	7,115	37,035
MacDonald Hon F	53,250	17,750	1,419	72,419
MacDougall J	53,250	27,594(1)	21,604	102,448
MacEachen Hon AJ	13,053	4,351	526	17,930
MacGuigan Hon M	13,053	4,351	292	17,696
Mackasey Hon B	14,477	4,826	3,473	22,776
MacKay Hon EM	30,810	10,270	9,944	51,024
MacLaren Hon R	22,440	7,480	3,895	33,815
MacLellan R	53,250	17,750	24,390	95,390
Mailly C	30,810	10,270	4,447	45,527
Allowance as Deputy Government Whip	3,499			3,499
Malépart J-C	53,250	17,750	5,696	76,696
Malone A	53,250	17,750	40,128	111,128
Maltais A	22,440	9,222	19,493	51,155
Manly J	53,250	17,750	26,277	97,277
Mantha M	30,810	10,270	7,937	49,017
Marceau G	22,440	7,480	9,599	39,519
Marchi S	30,810	10,270	10,714	51,794
Marin CE	30,810	10,270	5,132	46,212
Martin S	30,810	10,270	6,277	47,357
Masse Hon M	30,810	10,270	981	42,061
Massé P-A	22,440	7,480	7,162	37,082
Masters J	22,440	9,222	11,366	43,028
Allowance as Deputy Government Whip	3,484			3,484
Mayer Hon C	53,250	17,750	25,592	96,592
Mazankowski Hon D	53,250	17,750	26,133	97,133
McCain FA	53,250	17,750	15,308	86,308
McCauley GF	22,440	7,480	10,475	40,395
McCrossan PW	30,810	10,270	7,045	48,125
McCuish L	53,250	21,875	17,933	93,058
McCurdy H	30,810	10,270	9,683	50,763
McDermid J	53,250	17,750	15,024	86,024
McDonald L	53,250	17,750	12,260	83,260
McDougall Hon B	30,810	10,270	1,812	42,892
McGrath Hon JA	53,250	17,750	21,230	92,230
McInnes S	30,809	10,270	10,705	51,784
McKenzie D	53,250	17,750	27,297	98,297
McKinnon Hon AB	53,250	17,750	45,625	116,625
McKnight Hon B	53,250	17,750	29,310	100,310
McLean Hon W	53,250	17,750	13,987	84,987
McMillan Hon T	53,250	17,750	8,985	79,985
McRae PE	14,335	4,779	5,997	25,111
Merrithew Hon GSG	30,810	10,270	4,962	46,042
Miller T	22,440	7,480	28,491	58,411
Minaker G	30,810	10,270	15,577	56,657
Mitchell M	53,250	17,750	26,652	97,652
Mitges G	53,250	17,750	15,499	86,499
Moore B	30,810	10,270	4,190	45,270
Mulroney Rt Hon B	53,250	20,133	1,332	74,715
Allowance as Leader of the Opposition	18,629			18,629
Munro DW	22,440	7,480	16,191	46,111
Munro Hon JC	13,053	4,351	4,364	21,768
Murphy R	53,250	21,875	25,798	100,923
Murta Hon J	53,250	17,750	20,484	91,484
Neil D	22,440	7,480	14,044	43,964
Nicholson A	53,250	17,750	11,309	82,309
Nicholson R	30,810	10,270	10,076	51,156
Nickerson D	53,250	23,575	20,872	97,697
Nielsen Hon E	53,250	21,875	14,683	89,808
Nowlan P	53,250	17,750	28,521	99,521
Nunziata JV	30,809	10,270	8,434	49,513
Nystrom L	53,250	17,750	33,428	104,428
Oberle F	53,250	21,875	29,288	104,413
Ogle B	22,440	7,480	14,213	44,133
Olivier J	22,440	7,480	3,801	33,721
O'Neil LI	30,810	10,270	20,560	61,640
Oostrom J	30,810	10,270	6,551	47,631
Orlikow D	53,250	17,750	21,828	92,828
Ostiguy M	22,440	7,480	6,454	36,374
Ouellet Hon A	53,250	17,750	3,177	74,177
Paproski Hon SE	53,250	17,750	31,022	102,022
Allowance as Deputy Chairman of Committees of the Whole House	3,684			3,684
Parent G	22,440	7,480	13,946	43,866
Parker S	22,440	7,480	26,092	56,012
Parry J	30,810	12,653	23,240	66,703
Patterson A	22,440	7,480	11,376	41,296
Pelletier I	22,440	7,480	6,505	36,425
Penner K	53,250	21,875	43,177	118,302
Pennock B	30,810	10,270	8,399	49,479
Pepin Hon J-L	22,000	7,333	453	29,786
Pépin L	30,810	10,270	3,837	44,917
Peterson J	22,440	7,480	14,304	44,224
Peterson P	30,810	10,270	5,241	46,321
Pietz A	30,810	10,270	8,552	49,632
Pinard Hon Y	13,053	4,351		17,404
Plamondon L	30,810	10,270	8,702	49,782
Plourde A	30,810	10,270	5,351	46,431
Portelance A	14,477	4,826	5,297	24,600
Porter B	30,810	10,270	17,940	59,020
Price J	30,810	12,653	21,703	65,166
Prud'homme M	53,250	17,750	4,781	75,781
Ravis D	30,810	10,270	18,273	59,353
Redway A	30,810	10,270	6,621	47,701
Regan Hon G	22,440	7,480	1,868	31,788
Reid J	53,250	17,750	9,678	80,678
Reid Hon JM	22,440	9,222	13,043	44,705
Reimer J	30,810	10,270	8,161	49,241
Ricard G	30,810	10,270	3,922	45,002
Riis NA	53,250	17,750	51,270	122,270
Roberts Hon J	22,440	7,480	1,382	31,302
Robichaud F	30,810	10,270	13,191	54,271
Robinson SJ	53,250	17,750	42,715	113,715
Robinson WK	22,440	7,480	7,531	37,451
Roche D	22,440	7,480	16,350	46,270
Rodriguez JR	30,810	10,270	9,230	50,310
Roman T	30,810	10,270	4,940	46,020
Rompkey Hon W	53,250	21,875	9,687	84,812
Rooney D	22,440	9,222	12,396	44,058
Rossi C	53,250	17,750	7,320	78,320
Allowance as Deputy Opposition Whip	3,499			3,499
Roy M	22,440	7,480	5,065	34,985
Sargeant T	22,440	7,480	20,156	50,076
Savard R	22,440	7,480	3,080	33,000
Schellenberg T	30,810	10,270	34,044	75,124
Schellenberger S	53,250	17,750	32,590	103,590
Schroder J	22,440	7,480	4,376	34,296
Scott G	53,250	17,750	17,315	88,315
Scott WC	53,250	17,750	8,711	79,711
Scowen J	30,810	12,653	18,289	61,752
Shields J	53,250	21,875	48,667	123,792
Siddon Hon T	53,250	17,750	34,071	105,071
Simmons R	22,440	9,222	23,318	54,980
Skelly R	53,250	21,875	61,778	136,903
Smith Hon D	22,440	7,480	1,667	31,587
Sparrow BJ	30,810	10,270	17,741	58,821

PARLIAMENT—*Continued*

House of Commons—*Continued*

Statement of indemnities, allowances and travel expenses paid in 1984-85—*Concluded*

Members of the House of Commons	Indemnities	Expense allowances	Travel expenses	Total
	$	$	$	$
Speyer C	53,250	17,750	18,019	89,019(1)
St-Germain G	53,250	17,750	41,977	112,977
St-Julien G	30,810	12,653	8,366	51,829
Stackhouse R	30,810	10,270	8,506	49,586
Stevens Hon S	53,250	17,750	9,363	80,363
Stewart R	53,250	17,750	13,236	84,236
Suluk T	30,810	13,630	44,696	89,136
Tardif A	53,250	17,750	17,937	88,937
Tardif MB	30,810	10,270	5,512	46,592
Taylor G	53,250	17,750	35,187	106,187
Tessier C	22,440	7,480	12,567	42,487
Thacker BA	53,250	17,750	29,931	100,931
Thomson J	22,440	7,480	21,447	51,367
Tobin B	53,250	21,875	22,836	97,961
Toupin R	30,810	10,270	7,735	48,815
Tousignant H	22,440	7,480	28,766	58,686
Towers G	53,250	17,750	23,479	94,479
Tremblay M	30,810	10,270	8,271	49,351
Tremblay MR	30,810	10,270	8,288	49,368
Trudeau Rt Hon PE	22,440	7,480		29,920
Tupper B	30,810	10,270	3,678	44,758
Turner B	30,810	10,270	2,294	43,374
Turner C	14,477	4,826	376	19,679
Allowance as Chief Government Whip	3,044			3,044
Turner Rt Hon JN	30,810	10,270	3,202	44,282
Allowance as Leader of the Opposition	22,096			22,096
Valcourt B	30,810	10,270	7,733	48,813
Vankoughnet B	53,250	17,750	9,835	80,835
Veillette M	22,440	7,480	6,323	36,243
Vézina Hon M	30,810	10,270	3,487	44,567
Vincent PH	30,810	10,270	11,529	52,609
Waddell I	53,250	17,750	33,693	104,693
Warner N	30,810	10,270	3,329	44,409
Watson I	22,440	7,480	6,544	36,464
Weatherhead D	22,440	7,480	5,293	35,213
Weiner G	30,810	10,270	6,916	47,996
Wenman RL	53,250	17,750	47,175	118,175
Whelan Hon EF	17,600	5,914	2,669	26,183
Wilson G	30,810	10,270	22,450	63,530
Wilson Hon M	53,250	17,750	10,622	81,622
Winegard WC	30,810	10,270	10,639	51,719
Wise Hon J	53,250	17,750	10,470	81,470
Witer A	30,810	10,270	7,802	48,882
Wright B	22,440	7,480	23,893	53,813
Yanakis A	22,440	7,480	5,247	35,167
Young N	53,250	17,750	8,958	79,958
Allowance as Chief Other Party Whip	3,733			3,733
Yurko B	22,440	7,480	24,882	54,802
	14,932,280	5,019,318	5,397,125	25,348,723

(1) Includes a prior years' electoral district rate adjustment of $5,719.

PARLIAMENT—*Continued*

House of Commons—*Continued*

Salaries of parliamentary secretaries to ministers

Names	Parliamentary secretary to	Amount $
Bachand A	Minister of Agriculture March 1 to July 9, 1984	2,416
Beauchamp-Niquet S	Deputy Prime Minister and Secretary of State for External Affairs October 1, 1983, to July 9, 1984	2,416
Bertrand G	Minister of National Health and Welfare November 1, 1984 to October 31, 1985	3,783
Blais P	Minister of Agriculture November 1, 1984 to October 31, 1985	3,783
Blaker R	Minister for International Trade January 13 to July 9, 1984	2,416
Bloomfield G	Minister of State (Small Businesses and Tourism) March 1 to July 9, 1984	2,416
Bockstael R	Secretary of State of Canada March 1 to July 9, 1984	2,416
Bradley B	Minister of Supply and Services November 1, 1984 to October 31, 1985	3,783
Burghardt J	Minister of Communications October 1, 1982 to July 9, 1984	2,416
Côté E	Minister of Transport March 1 to July 9, 1984	2,416
Cousineau R	Minister of Regional Industrial Expansion March 1 to July 9, 1984	2,416
Dick P	Minister of State (Government House Leader) November 1, 1984 to February 27, 1985 and President of the Privy Council February 27 to October 31, 1985	3,783
Dion R	Minister of State for Economic and Regional Development and Minister of State for Science and Technology October 1, 1983 to July 9, 1984	2,416
Domm B	Minister of Consumer and Corporate Affairs November 1, 1984 to October 31, 1985	3,783
Dubois J-G	Minister of Employment and Immigration October 1, 1983 to July 9, 1984	2,416
Ethier D	Minister of the Environment October 1, 1982 to July 9, 1984	2,440
Evans J	President of the Privy Council September 11, 1983 to July 9, 1984	2,416
Ferguson R	Minister of Finance March 1 to July 9, 1984	2,200
Forrestall J M	Minister of Transport November 1, 1984 to October 31, 1985	3,783
Foster M	President of the Treasury Board March 1 to July 9, 1984	2,416
Fretz G	Minister of Indian Affairs and Northern Development November 1, 1984 to October 31, 1985	3,783
Garant A	Minister of State (Finance) March 1 to July 9, 1984	2,416
Gass M	Minister of Fisheries and Oceans November 1, 1984 to October 31, 1985	3,783
Gimaiel P	Minister of State (Mines) March 1 to July 9, 1984	2,416
Gingras R	Minister of Indian Affairs and Northern Development March 1 to July 9, 1984	2,416
Gourd R	Minister of State (Multiculturalism) March 1 to July 9, 1984	2,416
Gourde G	Solicitor General March 1 to July 9, 1984	2,416
Gurbin G M	Minister of the Environment November 1, 1984 to October 31, 1985	3,783
Gustafson L	Prime Minister November 1, 1984 to October 31, 1985	3,783
Harquail M	Minister of Fisheries and Oceans March 1 to July 9, 1984	2,416
Hopkins L	Minister of Energy, Mines and Resources March 1 to July 9, 1984	2,416
Hudecki S	Minister of National Defence October 1, 1982 to July 9, 1984	2,416
Hudon J-G	Minister of Employment and Immigration November 1, 1984 to October 31, 1985	3,783
Kilgour D	Minister for External Relations November 1, 1984 to October 31, 1985	3,783
Landry M	Secretary of State of Canada November 1, 1984 to October 31, 1985	3,783
Lang P	Minister of State (Youth) March 1 to July 9, 1984	2,416
Lanthier C	Minister of Finance November 1, 1984 to October 31, 1985	3,783
Lapointe N	Minister of Labour October 1, 1983 to July 9, 1984	2,416
Leduc J-L	Minister of Veterans Affairs March 1 to July 9, 1984	2,416
Lewis D	President of the Treasury Board November 1, 1984 to October 31, 1985	3,783
MacBain A	Minister of Justice and Attorney General of Canada October 1, 1982 to July 9, 1984	2,416
MacLellan R	Minister of National Health and Welfare March 1 to July 9, 1984	2,416
Malépart J-C	Minister of Public Works October 1, 1982 to July 9, 1984	2,416
Massé P-A	Minister of Supply and Services October 1, 1983 to July 9, 1984	2,416
McDermid J	Minister of Energy, Mines and Resources November 1, 1984 to October 31, 1985	3,783
McInnes S	Minister for International Trade November 1, 1984 to October 31, 1985	3,783
McKenzie D	Minister of Veterans Affairs November 1, 1984 to October 31, 1985	3,783
Oberle F	Minister of State (Mines) November 1, 1984 to October 31, 1985	3,783
Price J	Minister of Labour November 1, 1984 to October 31, 1985	3,783
Robinson K	Minister of National Revenue March 1 to July 9, 1984	2,416
Scott G	Minister of Communications November 1, 1984 to October 31, 1985	3,783
Speyer C	Minister of Justice and Attorney General of Canada November 1, 1984 to October 31, 1985	3,783
Stewart R	Minister of Public Works November 1, 1984 to October 31, 1985	3,783
Tardif M B	Minister of Regional Industrial Expansion November 1, 1984 to October 31, 1985	3,783
Towers G	Solicitor General November 1, 1984 to October 31, 1985	3,783

PARLIAMENT—*Concluded*

House of Commons—*Concluded*

Salaries of parliamentary secretaries to ministers—*Concluded*

Names	Parliamentary secretary to	Amount
		$
Valcourt B	Minister of State for Science and Technology November 1, 1984 to October 31, 1985	3,783
Veillette M	Minister of Consumer and Corporate Affairs March 1 to July 9, 1984	2,416
Vincent P H	Minister of National Revenue November 1, 1984 to October 31, 1985	3,783
Weiner G	Secretary of State for External Affairs November 1, 1984 to October 31, 1985	3,783
Wenman R	Minister of National Defence November 1, 1984 to October 31, 1985	3,783
		184,411

PRIVY COUNCIL

Salaries and allowances to Ministers of State

Names of Ministers of State	Salaries	Allowances	Total
	$	$	$
Hon HR Argue	9,987	494	10,481
Hon A Bissonnette	21,054	1,078	22,132
Hon B Bouchard	21,054	1,078	22,132
Hon A Champagne	21,054	1,078	22,132
Hon M Collenette	18,629	922	19,551
Hon C Hervieux-Payette	10,100	500	10,600
Hon OJ Jelinek	21,054	1,078	22,132
Hon JC Lapierre	8,528	422	8,950
Hon RE Layton	21,054	1,078	22,132
Hon R MacLaren	10,100	500	10,600
Hon CJ Mayer	21,054	1,078	22,132
Hon BJ McDougall	21,054	1,078	22,132
Hon TM McMillan	21,054	1,078	22,132
Hon GS Merrithew	21,054	1,078	22,132
Hon JB Murta	21,054	1,078	22,132
Hon J Olivier	10,100	500	10,600
Hon W Rompkey	18,628	922	19,550
Hon D Smith	18,628	922	19,550
Total	315,240	15,962	331,202

SOLICITOR GENERAL

Correctional Service

Expenditures by institution

	Operation and maintenance of penitentiaries	Construction, improvements and equipment	Total
	$	$	$
National Headquarters, Ottawa, Ont	107,092,332	10,933,994	118,026,326
Regional Headquarters, Moncton, NB	5,072,296	833,966	5,906,262
Carlton Centre CCC, Halifax, NS	345,221	6,169	351,390
Springhill Institution, Springhill, NS	14,990,938	1,727,634	16,718,572
Dorchester Penitentiary, Dorchester, NB	17,473,464	2,804,397	20,277,861
Westmorland Institution, Dorchester, NB	4,501,015	671,506	5,172,521
Sand River CCC, Parsboro, NS	658,566	40,500	699,066
Parrtown Centre CCC, Saint John, NB	303,562	1,622	305,184
Etablissement Atlantique, Renous, NB	503,077	13,112,848	13,615,925
Halifax Office, Halifax, NS	2,206,289	3,178	2,209,467
Moncton Office, Moncton, NB	1,496,622	39,996	1,536,618
St John's Nfld Office, St John's, Nfld	1,067,759	25,200	1,092,959
Truro Office, Truro, NS	624,950	29,363	654,313
Sydney Office, Sydney, NS	379,059	850	379,909
Saint John Office, Saint John, NB	877,568	171	877,739
Regional Headquarters, Montreal Que	21,565,018	1,932,652	23,497,670
La Ferrière CCC, St-Jérome, Que	8,718	433,981	442,699
Etablissement Montée St-François, Laval, Que	4,219,740	769,565	4,989,305
Etablissement Laval, Laval, Que	18,268,202	1,103,106	19,371,308
Centre fédéral de formation, Laval, Que	11,988,892	812,326	12,801,218
Etablissement Donnacona Maximum, Donnacona, Que	152,775	12,721,111	12,873,886
Bureau Sud Parole, Montreal, Que	318,960		318,960
Bureau Nord Parole, Montreal, Que	300,603		300,603
Decarie Parole, Montreal, Que	375,521		375,521
Bureau Longueuil Parole, Longueuil, Que	418,056		418,056
Etablissement Leclerc, Laval, Que	15,900,835	1,239,540	17,140,375
Etablissement Archambault, Ste-Anne-des-Plaines, Que	13,421,143	1,143,146	14,564,289
Etablissement Ste-Anne-des-Plaines, Ste-Anne-des-Plaines, Que	7,922,070	1,360,283	9,282,353
Centre régional de réception, Ste-Anne-des-Plaines, Que	12,929,675	7,940,468	20,870,143
Drummondville Institution, Drummondville, Que	3,798,799	5,842,574	9,641,373
Etablissement Cowansville, Cowansville, Que	14,516,442	1,091,111	15,607,553
Etablissement Donnacona Medium, Donnacona, Que	65,818		65,818
Etablissement Lamacaza, L'Annonciation, Que	8,566,076	4,459,061	13,025,137
Centre de développement correctionnel, Laval, Que	6,203,359	76,751	6,280,110
Etablissement No 7 Medium, Drummondville, Que		8,309	8,309
Montreal District Office, Montreal, Que	263,064	25,860	288,924
Centre Martineau CCC, Montreal, Que	402,334	2,242	404,576
Centre Ogilvy CCC, Montreal, Que	348,678	137	348,815
Centre Pie IX CCC, Montreal, Que	378,689	35,899	414,588
Centre Sherbrooke CCC, Montreal, Que	403,409	2,034	405,443
Centre Hochelaga CCC, Montreal, Que	367,401	32,058	399,459
Bureau Acadie Parole, Montreal, Que	360,731		360,731
Langelier CCC, St-Léonard, Que	401,774		401,774
Ville de Québec Parole, Quebec, Que	384,655	6,785	391,440
Granby Parole, Granby, Que	627,381	8,640	636,021
Rimouski Parole, Rimouski, Que	133,851	11,746	145,597
Chicoutimi Parole, Chicoutimi, Que	126,782	10,687	137,469
Trois-Rivières Parole, Trois-Rivières, Que	278,201	11,032	289,233
Benoit XV Centre CCC, Quebec, Que	347,544	2,976	350,520
Bureau du District Est du Québec, Ste-Foy, Que	137,307	8,966	146,273
St-Jérôme District Office, St-Jérôme, Que	212,337	64,560	276,897
Duvernay Parole, Laval, Que	531,963		531,963
Rouyn-Noranda Parole, Rouyn, Que	138,984		138,984
Hull Parole, Hull, Que	243,264	7,624	250,888
Fabre Parole, Laval, Que	498,309		498,309
Laurentides Parole, St-Jérôme, Que	537,369		537,369
Ste-Thérèse Parole, Ste-Thérèse, Que	417,370		417,370
B-12 CCC, Laval, Que	356,315	2,174	358,489
L'Annonciation Parole, L'Annonciation, Que	28,131	19,688	47,819
Regional Headquarters, Kingston, Ont	12,577,548	1,824,800	14,402,348
Regional Psychiatric Centre, Kingston, Ont	2,748,212	24,201	2,772,413
Kingston Penitentiary, Kingston, Ont	14,898,515	2,082,381	16,980,896
Millhaven Institution, Bath, Ont	15,945,298	2,342,540	18,287,838
Bath Institution, Bath, Ont	1,442,714	275,180	1,717,894
Prison for Women, Kingston, Ont	5,154,925	580,316	5,735,241
Collins Bay Institution, Kingston, Ont	13,740,096	2,387,904	16,128,000
Frontenac Institution, Kingston, Ont	3,135,489	418,617	3,554,106
Beaver Creek Institution, Gravenhurst, Ont	1,410,789	582,286	1,993,075
Joyceville Institution, Kingston, Ont	15,367,234	2,434,388	17,801,622
Pittsburg Institution, Kingston, Ont	3,001,539	386,845	3,388,384
Warkworth Institution, Campbellford, Ont	14,373,992	2,337,255	16,711,247
Eastern District Parole, Kingston, Ont	142,703	23,597	166,300
Kingston District Parole, Kingston, Ont	1,333,616		1,333,616

SOLICITOR GENERAL—*Concluded*

Correctional Service—*Concluded*

Expenditures by institution—*Concluded*

	Operation and maintenance of penitentiaries	Construction, improvements and equipment	Total
	$	$	$
Peterborough Parole, Peterborough, Ont	1,043,165		1,043,165
Portsmouth Centre CCC, Kingston, Ont	248,781	4,094	252,875
Ottawa Area Parole, Ottawa, Ont	1,241,474		1,241,474
Central District Parole, Toronto, Ont	1,393,310	23,883	1,417,193
Keele Centre CCC, Toronto, Ont	381,412	28,335	409,747
Toronto District Parole, Toronto, Ont	309,641		309,641
Scarborough Area Parole, Scarborough, Ont	327,491		327,491
Etobicoke Area Parole, Toronto, Ont	355,832		355,832
Montgomery Centre CCC, Toronto, Ont	364,923		364,923
Sudbury Area Parole, Sudbury, Ont	527,855		527,855
Western District Parole, London, Ont	194,280	11,142	205,422
London District Parole, London, Ont	606,527		606,527
Guelph Area Parole, Guelph, Ont	298,330		298,330
Hamilton Area Parole, Hamilton, Ont	815,028		815,028
Windsor Area Parole, Windsor, Ont	332,583		332,583
St Catharine's Parole, St Catharine, Ont	443,512		443,512
Brantford Area Parole, Brantford, Ont	420,517		420,517
Regional Headquarters, Saskatoon, Sask	6,979,083	1,163,727	8,142,810
Regional Psychiatric Centre, Saskatoon, Sask	8,716,909	447,205	9,164,114
Osborne Centre CCC, Winnipeg, Man	400,055	35,134	435,189
Stony Mountain Institution, Winnipeg, Man	15,800,799	1,969,807	17,770,606
Rockwood Institution, Stony Mountain, Man	1,687,267	687,020	2,374,287
Saskatchewan Penitentiary, Prince Albert, Sask	14,343,076	8,899,099	23,242,175
Saskatchewan Farm Annex, Prince Albert, Sask	2,352,914	440,863	2,793,777
Saskatchewan Special Handling Unit, Prince Albert, Sask	2,958,001	9,346	2,967,347
Oskana Centre CCC, Regina, Sask	316,778	10,273	327,051
Drumheller Institution, Drumheller, Alta	14,387,764	2,131,483	16,519,247
Altadore Centre CCC, Calgary, Alta	368,831	46,312	415,143
Portal House CCC, Calgary, Alta	425,999	10,166	436,165
Grierson Centre CCC, Edmonton, Alta	1,605,775	379,055	1,984,830
Bowden Institution, Innisfail, Alta	10,277,578	17,302,355	27,579,933
Edmonton Institution, Edmonton, Alta	11,802,241	1,354,694	13,156,935
Winnipeg Parole, Winnipeg, Man	1,807,746	21,103	1,828,849
Brandon Parole, Brandon, Man	231,174	14,494	245,668
Thunder Bay Parole, Thunder Bay, Ont	103,839	1,092	104,931
Prince Albert Parole, Prince, Sask	685,407	41,958	727,365
Regina Parole, Regina, Sask	580,255	9,408	589,663
Saskatoon Parole, Saskatoon, Sask	337,583	18,589	356,172
Lethbridge Parole, Lethbridge, Alta	142,281	2,695	144,976
Edmonton Parole, Edmonton, Alta	1,582,844	23,567	1,606,411
Calgary Parole, Calgary, Alta	1,198,591	9,865	1,208,456
Red Deer Parole, Red Deer, Alta	339,648	10,128	349,776
Kenora Parole, Kenora, Ont	170,024		170,024
Thompson Parole, Thompson, Man	162,923	19,543	182,466
Yellowknife Parole, Yellowknife, N W T	296,144	1,827	297,971
Regional Headquarters, Abbotsford, B C	10,250,913	1,511,517	11,762,430
Robson Centre CCC, Vancouver, B C	417,077	16,965	434,042
William Head Institution, Victoria, B C	6,757,165	1,744,744	8,501,909
Pandora Centre CCC, Pandora, B C	293,810	10,046	303,856
Matsqui Institution, Abbotsford, B C	12,163,820	1,897,426	14,061,246
Regional Psychiatric Centre, Abbotsford, B C	8,402,697	348,053	8,750,750
Mountain Prison Institution, Agassiz, B C	6,973,092	804,982	7,778,074
Sumas Centre CCC, Abbotsford, B C	327,242	138,367	465,609
Kent Institution, Agassiz, B C	12,300,386	1,344,833	13,645,219
Elbow Lake Institution, Harrison Mills, B C	1,373,666	452,997	1,826,663
Ferndale Institution, Mission, B C	1,688,193	220,843	1,909,036
Mission Institution, Mission, B C	9,204,706	859,507	10,064,213
Vancouver Parole, Vancouver, B C	921,083	31,545	952,628
Victoria Parole, Victoria, B C	500,642	8,282	508,924
Abbotsford Parole, Abbotsford, B C	957,962	13,510	971,472
Prince George Parole, Prince George, B C	391,926	38,327	430,253
Chilliwack Parole, Chilliwack, B C	400,806	16,784	417,590
Kamloops Parole, Kamloops, B C	194,784	2,500	197,284
Staff Training and Development, Ottawa, Ont	1,952,627	26,509	1,979,136
Staff Induction Centre, Kingston, Ont	2,403,061	278,017	2,681,078
Atlantic Staff College, Moncton, N B	275,409	8,181	283,590
Quebec Staff College, Laval, Que	2,950,619	97,885	3,048,504
Ontario Staff College, Kingston, Ont	2,132,694	326,799	2,459,493
Prairie Staff College, Edmonton, Alta	1,074,878	7,578	1,082,456
Pacific Staff College, Mission, B C	2,017,785	10,454	2,028,239
Total	607,425,166	132,463,709	739,888,875

TREASURY BOARD

Details of amounts transferred to other departments to supplement provisions of other votes

Department or agency	Vote supplemented	Amounts transferred from Treasury Board Vote 5 Government contingencies	Vote 10 Employment initiatives	Vote 30 Implementation assistance
		$	$	$
Agriculture				
Department—				
Administration	1		51,799	300,000
Agri-Food Development				
Operating	5		1,608,387	
Agri-Food Regulation and Inspection				
Operating	25		511,819	
Communications				
Department—				
Communications and Culture				
Operating	1		25,993	
Canadian Radio-television and Telecommunications Commission	50		7,667	
National Film Board	60		21,459	
National Library	65		20,009	
National Museums of Canada				
Operating	70	330,659	261,613	110,000
Public Archives	80		156,706	
Consumer and Corporate Affairs				
Department—				
Operating	1		76,483	
Employment and Immigration				
Department—				
Departmental Administration	1		155,000	
Canada Employment and Immigration Commission				
Administration	5	4,640,000	1,124,959	
Employment and Insurance				
Operating	10	19,189,000	28,762,947	
Grants and contributions	15		112,081,555	
Immigration				
Operating	20	1,938,000	199,342	
Energy, Mines and Resources				
Department—				
Administration	1		10,098	
Energy				
Operating	5		31,416	
Minerals and Earth Sciences				
Operating	35		529,278	
Environment				
Department—				
Administration	1		117,997	570,000
Environmental Services				
Operating	5		2,958,078	
Parks Canada				
Operating	20		259,626	
External Affairs				
Department—				
Canadian Interests Abroad				
Operating	1		17,017	700,000
World Exhibitions	25		8,976	
Canadian International Development Agency				
Operating	35		69,377	
Finance				
Auditor General	25		8,415	
Tariff Board	35	128,100		
Fisheries and Oceans				
Department—				
Operating	1		2,033,771	180,000
Indian Affairs and Northern Development				
Department—				
Administration	1		24,123	
Indian and Inuit Affairs				
Operating	5		368,577	
Grants and contributions	15		28,796	
Northern Affairs				
Operating	20		65,076	

TREASURY BOARD—*Continued*

Details of amounts transferred to other departments to supplement provisions of other votes—*Continued*

Department or agency	Vote supplemented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Employment initiatives	Vote 30 Implementation assistance
		$	$	$
Justice				
Department—				
Administration of Justice				
Operating	1		88,593	361,200
Supreme Court of Canada	45	50,000		
Labour				
Department—				
Operating	1		23,562	
National Defence				
Defence Services				
Operating	1		13,541,552	
National Health and Welfare				
Department—				
Departmental Administration	1		9,350	675,000
Health and Social Services				
Operating	5		42,636	
Medical Services				
Operating	15		160,640	
Health Protection				
Operating	25		21,505	
Income Security	35		8,041	
Fitness and Amateur Sport				
Operating	40		11,781	
National Revenue				
Customs and Excise	1			276,000
Taxation	10		589,364	
Privy Council				
Department	1		16,456	
Commissioner of Official Languages	15		12,155	
Public Works				
Department—				
Administration	1		45,982	
Professional and Technical Services	5		106,964	
Accommodation				
Operating	10		76,446	
Marine				
Operating	25		2,618	
Transportation and Other Engineering				
Operating	35	43,000		
Canada Mortgage and Housing Corporation	95		40,392	
National Capital Commission	105		187,935	
Regional Industrial Expansion				
Department—				
Operating	1		415,233	
Science and Technology				
National Research Council				
Scientific and Industrial Research				
Operating	5		85,439	
Science Council of Canada	35		4,862	
Secretary of State				
Department—				
Administration and Regional Operations	1		10,285	
Official Languages				
Operating	5		52,734	
Citizenship and Culture				
Operating	25		155,958	
Public Service Commission	40		95,931	
Status of Women—Office of the Co-ordinator	45		4,862	
Solicitor General				
Department—				
Administration	1		94,622	
Correctional Service	5		553,333	
National Parole Board	15		37,400	
Royal Canadian Mounted Police				
Law Enforcement				
Operating	20		1,285,646	

TREASURY BOARD—*Concluded*

Details of amounts transferred to other departments to supplement provisions of other votes—*Concluded*

Department or agency	Vote supplemented	Amounts transferred from Treasury Board: Vote 5 Government contingencies	Vote 10 Employment initiatives	Vote 30 Implementation assistance
		$	$	$
Supply and Services				
Department—				
Services	1		100,232	
Statistics Canada	10		126,973	100,000
Transport				
Department—				
Departmental Administration				
Operating	1		2,805	505,000
Marine Transportation				
Operating	10		42,075	
Payment to the Canada Ports Corporation	35		26,928	
Air Transportation				
Operating	65		97,203	
Surface Transportation				
Operating	85		58,531	
Canadian Transport Commission				
Operating	120		81,532	50,000
Treasury Board				
Secretariat—				
Central Administration of the Public Service	1		4,862	
Temporary Assignments	20	215,000		
Veterans Affairs				
Operating	1	988,000	52,883	
Pensions				
Canada Pension Commission	20		27,340	
Total		27,521,759	170,000,000	3,827,200

SECTION 37

1984-85
PUBLIC ACCOUNTS

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Receiver General for Canada
Hon. Stewart D. McInnes

public accounts of canada

1985

Volume III

The President of the Treasury Board :

Annual Report to Parliament on Crown Corporations and other Corporate Interests of Canada

Canada

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Canada

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by Section 55 of the Financial Administration Act.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department is responsible for agreeing its accounts to the control accounts of the Receiver General, and maintains detailed records of the transactions in those accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in three volumes.

Volume I presents a summary and analysis of the financial transactions of the Government while **Volume** II presents the financial operations of the Government, segregated by department and associated agencies, as well as additional information and analysis of selected types of payments.

Volume III responds to Subsection 153(1) of Part XII of the Financial Administration Act which was proclaimed on September 1, 1984. In it, the President of the Treasury Board provides Parliament with an annual consolidated report on the businesses and activities of all parent Crown corporations. The report includes a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of or in trust for the Crown or any Crown corporation. Employment and financial data, including aggregate borrowings of parent Crown corporations and other information, are also provided.

INTRODUCTION

Subsection 153(1) of the new Part XII of the *Financial Administration Act* (FAA), which was proclaimed on September 1, 1984, requires the President of the Treasury Board to provide Parliament with an annual consolidated report on the businesses and activities of all parent Crown corporations. Such Annual Reports must be tabled no later than December 31 of each year. During the first year of the new legislation, a transitional Report was tabled on June 25, 1985, relating to activities prior to July 31, 1984. This Report covers the corporations' financial years ending on or before July 31, 1985.

OVERVIEW

At their financial year-ends, ending on or before July 31, 1985, the 54 parent Crown corporations on which I must report, together with their subsidiaries, employed 197,000 people and had total assets of $53.3 billion. These totals differ only slightly from the totals in my 1983-84 Annual Report.

The corporations together added $580 million to their indebtedness in this reporting period. Much of this change in performance, compared to last year, can be attributed to unusually heavy borrowing by Canada Deposit Insurance Corporation in the 1983-84 reporting period, together with a diminution of new borrowing by Farm Credit Corporation in 1984-85 as demands by farmers for loans declined sharply, relative to demand in prior years. A further factor in this change in growth of indebtedness was the forgiving by Canada in 1984-85 of $308-million in obligations of Canada Mortgage and Housing Corporation (a step which added an equal amount to the budgetary support recorded for this corporation in the reporting period).

Crown Corporations

The financial and employment data relate to 54 parent Crown corporations, including four new corporations which have been added since July 31, 1984. Three of the corporations have been added to Schedule C-I of the *Financial Administration Act* (FAA): the Canadian Institute for International Peace and Security, the International Centre for Ocean Development, and Pêcheries Canada Inc. The scheduling of the fourth corporation - the St. John's Port Corporation - was imminent when this Report was being prepared. Another seven Crown corporations* are exempt from the requirements to which the Report responds but, as this Report is the document of record on Crown corporations, their audited financial statements are included.

During the year, a number of inactive corporations were identified and appropriate legislation was introduced for wind-up or dissolution of the following corporations:

Canadian Sports Pool Corporation
Canagrex
Canadian National (West Indies) Steamships, Ltd.
Loto Canada Inc.
St. Anthony Fisheries Limited
Societa a responsibilita limitata Immobiliare San Sebastiano
Uranium Canada, Ltd.

Pursuant to Bill C-53 which received Royal Assent on June 27, 1985, Northern Transportation Company Limited, one of the corporations earmarked by the government as a prime candidate for privatization, was sold in July 1985.

Although the status of the above-named corporations is changing, their activities are reported in this volume and their activities up to the termination of their status as Schedule C corporations will be reported in the next Annual Report for 1985-86.

---

* **Bank of Canada, Canada Council, Canadian Broadcasting Corporation, Canadian Film Development Corporation, Canadian Wheat Board, International Development Research Centre and the National Arts Centre Corporation.**

Mixed and Joint Enterprises

Subsection 153(3) of Part XII of the FAA, requires the President of the Treasury Board to include in the Annual Report a complete listing of all corporations of which any shares are held by the Crown. This legislation provided, for the first time, a technical requirement for the Treasury Board to report on mixed enterprises (those which have share capital owned jointly by Canada and the private sector) and joint enterprises (those which have share capital owned jointly by Canada and provincial or municipal governments).

The 1985 Report of the Auditor General of Canada to the House of Commons stated that my 1983-84 Annual Report provided the single most complete listing of Canada's mixed and joint enterprises and commented upon the information contained in the listing. Modifications to the listing have been made in this volume to reflect these suggestions. These changes are aimed at providing Parliament with an improved information base, one aspect of a strengthened accountability regime for mixed and joint enterprises.

This Annual Report is designed to replace the following publication, which will no longer be issued:

> Crown Corporations and Other Canadian Government Corporate Interests (published by the Treasury Board of Canada, December 1982 and March 1984)

CONTROL AND ACCOUNTABILITY OF CROWN CORPORATIONS

The fiscal year 1984-85 was the first year during which Crown corporations were required to operate within the new framework for control and accountability established by the new Part XII of the FAA. The new legislation imposes responsibilities on the President of the Treasury Board with regard to keeping Parliament informed (pursuant to subsections 153.1(1) and 153(1) of Part XII of the Act), and I am pleased to report that all statutory requirements in this regard were met in a timely fashion.

The Treasury Board has now completed the first round of the corporate plan and budget review. I would refer the reader to my Quarterly Reports to Parliament for information regarding the timeliness of tablings of summaries of corporate plans and budgets, and of annual reports, by the appropriate Ministers.

In addition to the statutory requirements for corporations to submit corporate plans and budgets on an annual basis, I have asked corporations to report quarterly on their performance to enable the Treasury Board to monitor progress against approved corporate plans and budgets.

In order to ease the implementation of the new legislation, the following regulations were promulgated during the year:

> Crown Corporation General Regulations (Notification, Disposal of Property by Agent Corporations, Remuneration and By-laws) - 31/8/84 SOR/84-743.
>
> Crown Corporation Borrowing Regulations (Transactions, Approvals, Exemptions) - 31/8/84 SOR/84-742, amended 7/3/85 SOR/85-230.
>
> Crown Corporation Summaries Regulations (Timing) - 24/1/84 SOR/85.128.

Other initiatives taken during this reporting period include:

- A wide-ranging review of the mandates of a large number of Crown corporations to determine whether a public-policy purpose is being served.
- The implementation by the government of improved cash management in its dealings with Crown corporations, together with the recovery of cash deemed as surplus to the requirements of Crown corporations.

CROWN CORPORATIONS AND PRIVATIZATION

There has been a significant amount of activity with regard to the privatization of Crown corporations over the last year. The May 23 Budget announced the government's intention to review its entire holdings of Crown corporations and equity investments, starting from the basic premise that such holdings should be sold unless they are fulfilling a public-policy purpose. It also outlined a number of principles that the government would follow in effecting privatization. These included a statement that the government would be sensitive to the concerns of labour, management and other levels of government; would recognize that the method and type of divestiture will have to be considered on a case-by-case basis, with periods of mixed private and public ownership required in some instances; and would not sell Crown corporations quickly at distress prices.

The Budget also announced that a special Ministerial Task Force had been established to coordinate the government's privatization program. I chair the Task Force and have been joined by my colleagues, the Minister of Regional Industrial Expansion, the Minister of Energy, Mines and Resources and the Minister of State for Finance. In addition, a Privatization Secretariat has been established in support of the Task Force. The Secretariat is headed by a former Vice-Chairman of the board of Northern Telecom Limited and his Deputy previously held the position of Federal Economic Development Coordinator for Ontario. In addition, I have retained the firm of Salomon Brothers to act as financial adviser to the Task Force and Secretariat.

We have made concrete progress over the last year. The sale of Northern Transportation Company Limited to the Inuvialuit Development Corporation and the Nunasi Corporation was completed on July 15, 1985. At the time of printing, the formal procedure of receiving and negotiating bids for Canadian Arsenals Limited and Teleglobe Canada was under way. In addition, the government has initiated the sale of 23 million of its 30.7 million shares in the Canada Development Corporation. Finally, discussions are continuing with potential purchasers for Canadair, de Havilland Aircraft and Eldorado Nuclear Limited.

The government places a high priority on privatization, and it is proceeding with its action plan. The Task Force is presently reviewing all corporations to identify those where it is in the best interest of Canadians to transfer the government's holdings to the private sector. The Task Force will ensure that the privatization program is pursued with care. The process of selling those corporate holdings identified in the May Budget will provide an invaluable framework for planning future divestiture activities.

Additional corporations to be sold will be announced as the Task Force completes its review.

CORPORATE HIGHLIGHTS FOR THE YEAR

In dealing with 54 parent Crown corporations and their subsidiaries, it is obviously difficult to select those developments which deserve to be highlighted, and my choices were based on the degree of significance to the specific corporation. More complete information on all 54 corporations will be found in their annual reports which are tabled in Parliament.

Atomic Energy of Canada Limited (AECL)

Due to a reduced demand for new electrical generating capacity in Canada and lack of orders from abroad, AECL has been rationalizing its operations. The company's two heavy water plants have been shut down. Despite a phased reduction in the government subsidy, the level of AECL nuclear research is expected to be maintained through increased user payments.

Canada Deposit Insurance Corporation (CDIC)

In the first six months of 1985, the operations of three of CDIC's member institutions were suspended by the regulatory authorities. Four other institutions have since experienced financial difficulty and CDIC is likely to be required to make substantial payments to insured depositors of these institutions.

In January 1985, the Minister of State for Finance formed a private-sector committee (the Wyman Committee) to study the operations, structure and funding of CDIC. Its report was tabled in June 1985 and is being studied by the House of Commons Standing Committee on Finance, Trade and Economic Affairs.

Canadair

During March 1984, Canadair was reorganized into two companies, with one company, Canadair Financial Corporation, holding the long-term debt of $1,150 million and the other company, Canadair Limited, assuming the operating assets. Subsequently, Parliament authorized the government to assume the debt and the transfer is expected to be completed by the end of the year.

Significant sales of Canadair aircraft to the Federal Republic of Germany and the Department of National Defence, together with renewed corporate market sales, have resulted in a profit of $9 million for Canadair during the first six months of 1985. The improved profit picture is expected to continue for the balance of the year 1985.

Canada Post Corporation

Over the past year, the Canada Post Corporation successfully negotiated collective agreements with its unionized employees. It was the first time in the life of the corporation that such negotiations have been completed without service disruptions.

Complaints from the public about level of service have not diminished, however. Consequently, in June 1985, the Minister responsible for the Canada Post Corporation announced the appointment of a private-sector review committee to study the mandate and productivity of the corporation.

Cape Breton Development Corporation (DEVCO)

With a change in management came a renewed emphasis on sound commercial operations. Improved supply contracts were signed with the Nova Scotia Power Corporation. The ongoing development of the Phalen Mine and the completion of the first of two coal sample test tunnels at Donkin-Morien are a demonstration of DEVCO's preparedness to continue to expand and position itself to take advantage of market opportunities that may develop.

CN Marine Inc.

Legislation will be introduced shortly to make CN Marine, currently a subsidiary of CN, a parent Crown corporation in order to respond more effectively to the needs of Atlantic Canada and to reduce administrative costs.

Federal Business Development Bank (FBDB)

Tighter control over administrative costs, improved economic conditions, and other factors allowed FBDB to register an operating profit of $932,000 during 1984-85 before extraordinary items totalling $5.6 million. This represented a considerable improvement over results in recent years. In 1983-84, for example, FBDB reported a net loss of $64 million.

Petro-Canada

In pursuit of its commercial mandate, Petro-Canada strengthened its balance sheet and improved its market position by broadening its refining and retailing capacity in Western Canada through the acquisition of assets previously owned by Gulf Canada. As well, Petro-Canada paid $50 million to the government as its first common-share dividend.

Teleglobe Canada

On June 14, 1985, Teleglobe remitted a cash dividend of $108.1 million to Canada which was deemed to be surplus to the company's operating requirements.

CROWN CORPORATIONS AND EMPLOYMENT EQUITY

As stated in my last Annual Report, in March 1985 the federal government announced a policy to implement an Employment Equity Program in Crown corporations, beginning in the fall of 1985, for women, aboriginal peoples, persons with disabilities, and members of visible minority groups. The objectives are similar to those already operational within the federal Public Service - that is, the identification and removal of barriers in employment systems and practices which exclude designated groups from those employment opportunities routinely available to non-target groups; the implementation of neutral and special measures to redress the effects of employment disadvantages; and the promotion of a work force in which designated groups are equitably represented.

Crown corporations will be required to undertake substantial work force and employment systems' analyses, establish objectives, and develop and present annual action plans and progress reports. Between the time of the policy announcement and the beginning of the program in the fall of 1985, the Treasury Board Secretariat developed policy guidelines, in consultation with the parent Crown corporations, and is providing training in employment equity techniques for Crown corporation responsible officers, in addition to ongoing technical advice and assistance in the analysis, development and implementation of results-oriented employment equity strategies.

CROWN CORPORATIONS AND OFFICIAL LANGUAGES

Crown corporations have been subject to the provisions of the *Official Languages Act* since its passage in 1969. Since 1977, the Treasury Board has been actively involved in helping Crown corporations implement the government's official languages objectives. In 1982, the *Canadian Charter of Rights and Freedoms* provided a legally-enforceable basis for Canadians to communicate with and to receive services from federal institutions, including Crown corporations, in the official language of their choice. In 1984, revisions to the *Financial Administration Act* had the effect of bringing federally-incorporated wholly-owned subsidiaries of Crown corporations under the *Official Languages Act*.

Crown corporations are required to provide services to the public in both official languages at their head offices, in the National Capital Region, and elsewhere in Canada where there is a significant demand. In general, this requirement is being met in the National Capital Region and Quebec. Elsewhere in Canada, where services have traditionally been available in English, services are not always available in French in regions of significant demand, but improvements are being made. In 1985, the Treasury Board initiated a project to consult the major parent Crown corporations on the implications of the 1984 legislation, so that official languages policies can be extended to their wholly-owned subsidiaries in a reasonable manner, taking into account their diverse mandates, operations and geographic locations.

CROWN CORPORATIONS AND THE FUTURE

The major thrust of this government towards privatization will have implications for many Crown corporations. There are no sacred cows. The policy thrust is aimed at divesting ourselves of all Crown corporations or part-ownership in corporations for which there is no longer a sound public-policy justification for ownership by Canada. We aim to accomplish this in a sound and businesslike fashion.

As mentioned earlier, we are conducting a wide-ranging examination of Crown corporation mandates and this work will continue over the next year. Some corporations will be earmarked as candidates for privatization, to add to those already identified; other corporations which have been identified as being inactive and/or non-productive are being, or will be, wound-up. It is anticipated that some corporations which are presently listed as Schedule C corporations under the FAA will be more appropriately scheduled as departmental corporations, or their function will be absorbed into the appropriate department.

In addition to the mandate reviews being undertaken internally, a number of other initiatives, such as the reviews of the Canada Post Corporation and the Canada Deposit Insurance Corporation which were mentioned earlier, are currently under way. These other initiatives include:

> Financial Institutions: The Minister for International Trade and the Minister of Finance have issued a consultation paper on export financing which identified a number of questions and issues for consideration relating to the role and mandate of the Export Development Corporation and the Canadian Commercial Corporation, as well as options in respect of other programs involved in the direct sale of goods abroad. A review of the role and mandate of the Federal Business Development Bank has also been initiated.
>
> VIA Rail Canada Inc.: The budget papers tabled in the House of Commons by the Honourable Michael Wilson, Minister of Finance, on May 23, 1985, proposed measures to improve VIA Rail service to passengers, while reducing the corporation's dependence on government funding. My colleague, the Minister of Transport, intends to bring before Parliament in the near future a bill to give VIA Rail the authority and responsibility necessary to manage its operations more efficiently and effectively.
>
> Northern Canada Power Commission (NCPC): The Minister of Indian and Northern Affairs has announced his intention to begin discussions on the possible transfer north of federal responsibility over NCPC. Options open for consideration range from the privatization of NCPC to its devolution to the territorial governments, with the objective of having a financially-sound agency which is responsive to the concerns of Northern Canada.

Through this process of re-examination, the present configuration of Crown corporations will be re-aligned. Those which remain will be able to operate with a renewed mandate and definite performance goals; and those which can be privatized will help to move us one step closer to our ultimate objective - which is to reduce government involvement in those areas of business and industry where it is clearly inappropriate and unnecessary.

It is my hope that in my next Annual Report to Parliament, I will be able to report further significant progress in reducing the government's portfolio of corporate interests, either through additional sales or through the completion of the necessary legal steps to dissolve or reschedule corporations, where appropriate.

I am pleased with the progress made during the first year of implementing the new legislation with respect to Crown corporations. We have proven that the control and accountability framework established by the legislation works, in a manner which allows the corporations to maintain their autonomy while assisting parliamentarians in their need for greater and more timely information on the activities of the corporations.

Robert R de Cotret

Robert R. de Cotret

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PART I

ANNUAL CONSOLIDATED REPORT ON THE BUSINESSES AND ACTIVITIES OF ALL PARENT CROWN CORPORATIONS

INTRODUCTION TO PART I

Part I of this Annual Report is a document of record on the financial affairs of all parent Crown corporations, comprised as follows:

- Tables 1 and 2 present aggregate financial and employment data for the 53 Crown corporations listed in Schedule C of the *Financial Administration Act* (FAA) in the 12 months ending July 31, 1985 plus one parent Crown corporation which awaited scheduling at the end of that period. They show that in the period covered by the Report the total of assets was $53.3 billion, employment was 196,600, and new net borrowing from all sources was $580 million. (Since the underlying data relate to the financial year of a corporation, and since different corporations have different financial years, the aggregates do not relate to a single date or period.)
- Also contained in Part I are audited financial statements, for the period covered by the Report, for each of the 54 corporations described above, except where special circumstances have prevented their inclusion.
- A Summary Page of corporate information, including a financial summary covering several years' performance of the particular corporation, precedes each set of audited statements.
- Audited financial statements of the seven Crown corporations exempted from provisions of Part XII of the *Financial Administration Act* are presented, but it should be noted that Summary Pages for these corporations are not included.

The important contribution of staff of the Department of Supply and Services in the work of assembling much of the data in this Part of the Annual Report is gratefully acknowledged.

Continuity of Reporting of Financial Data of Corporations.

Amendments to the FAA in 1984 introduced the requirement that a consolidated report to Parliament on Crown corporations be produced annually. As well, the amendments changed significantly the status in the FAA's Schedules of a number of corporations. Those changes could complicate the task of those wishing to examine financial data for a series of years on a particular Crown corporation. To limit that complication, the following comments and explanatory table are offered.

By the 1984 amendments, four corporations which previously were departmental corporations became parent crown corporations and two corporations which previously were scheduled amongst quasi-commercial corporations were added to the new Schedule B. These changes of status have resulted in significant changes relating to where the corporations' financial affairs are reported. Reporting for these and all other scheduled corporations in report periods (which correspond to the government fiscal year) subsequent to the FAA amendments will be on the following basis:

- The affairs of corporations listed in Schedule B have been, and continue to be, reported in Volume II of the *Public Accounts* for the period, together with the affairs of the related department;
- The affairs of parent Crown corporations which were listed in Schedules C and D prior to the amendments and reported previously in Volume III of the *Public Accounts* continue to be reported here, together with the affairs of any new parent Crown corporations.
- If, from now on, the scheduled status of a corporation changes in the course of a report period, its affairs for that period will be reported in two locations: they will be reported as appropriate to its status at the beginning of the report period and, as well, as appropriate to its final status.

Finally, if the audited financial statements for a particular corporation are not available when the relevant Report goes to press, those statements will be presented as soon as possible in Volume II or Volume III (this Report), whichever is appropriate for the (scheduled) status which that corporation held during the period in question.

Location of Financial Statements of Crown Corporations

The following diagram illustrates the continuity of reporting:

CROWN CORPORATION	DOCUMENT OF RECORD FOR FINANCIAL STATEMENTS	
	For report periods up to and including 1983-84	For 1984-85 and subsequent report periods
Crown Assets Disposal Corporation National Battlefields Commission	Volume III of the *Public Accounts*	Volume II of the *Public Accounts*
Canada Council International Development Research Centre National Arts Centre Corporation Standards Council of Canada	Volume II of the *Public Accounts*	*Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada, which is Volume III of the Public Accounts*
All other parent Crown corporations	Volume III of the *Public Accounts*	*Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada, which is Volume III of the Public Accounts*

Tables 1 and 2, which follow, respond to the requirement in the *Financial Administration Act* (FAA) that financial data, including employment and aggregate borrowing by corporations, be reported. The data for individual corporations are for their financial years ending on or before July 31, 1985, and totals of these data, therefore, do not relate to a single 12-month period. Further, the financial data reported by some corporations did not cover a 12-month period. For example, three local port corporations began operations when their financial year was well advanced; and Teleglobe Canada changed its financial year-end date during the report period, as a result of which its statements relate only to a 9-month period.

The list of scheduled corporations here totals 54 because of the inclusion of St. John's Port Corporation which commenced operation as a parent Crown corporation late in the report period but awaited scheduling at the time of going to press.

Reporting of data is on the following principles:

- **Year-end dates:** December year-ends relate to 1984; other year-ends relate to 1985, unless footnotes indicate otherwise.
- **Employment data** relate to the parent corporation and all its subsidiaries but do not include casual or part-time employees. Special cases are footnoted.
- **Net new borrowing data** comprise changes during the financial period in outstanding principal amounts of capital leases and long-term and short-term borrowings. They do not include adjustments for exchange rate variations and take no account of transfer of assets and related debts such as those occurring between the port administrations.
- **Funding from Canada** comprises cash paid to the parent corporation and, as well, that paid directly to its subsidiaries.

Table 1

The financial position of parent Crown corporations listed in Schedule C of the FAA
(Data as at year-end; for financial years ending on or before July 31, 1985; $ million.)

FAA Schedule	Year-end	Total Assets	Current Liabilities	Other Liabilities	Shareholder's Equity
C-I corporations:					
Atlantic Pilotage Authority	December 31	1.7	0.6	1.2	(0.1)
Atomic Energy of Canada Limited	March 31	1,225.7	320.0	757.5	148.2
Canada Deposit Insurance Corporation[4]	December 31	1,360.6	27.0	2,205.0	(871.4)
Canada Harbour Place Corporation	March 31	88.3	11.8	negl.	76.5
Canada Lands Company Limited[1]	March 31	16.0	16.0	negl.	nil
Canada Mortgage and Housing Corporation	December 31	10,277.0	234.6	9,992.4	50.0
Canada Museums Construction Corporation Inc.	March 31	50.1	5.3	negl.	44.8
Canada Post Corporation	March 31	2,369.9	418.7	349.7	1,601.5
Canadian Arsenals Limited	March 31	126.0	58.2	15.1	52.7
Canadian Commercial Corporation	March 31	380.9	344.6	nil	36.3
Canadian Dairy Commission[2]	July 31	304.0	317.6	nil	(13.6)
Canadian Institute for International Peace and Security	March 31	1.3	0.1	nil	1.2
Canadian Livestock Feed Board	March 31	2.9	2.1	0.1	0.7
Canadian National (West Indies) Steamships, Ltd.	December 31	1.0	0.4	negl.	0.6
Canadian Patents and Development Limited	March 31	1.3	0.4	0.2	0.7
Canadian Saltfish Corporation	March 31	14.5	16.9	0.9	(3.3)
Canadian Sports Pool Corporation	March 31	8.2	8.2	nil	nil
Canagrex	March 31	2.2	0.4	nil	1.8
Cape Breton Development Corporation	March 31	397.1	62.0	negl.	335.1
Defence Construction (1951) Limited	March 31	1.2	4.3	nil	(3.1)
Export Development Corporation[5]	December 31	6,611.4	2,252.8	3,504.1	854.5
Farm Credit Corporation	March 31	4,940.2	225.1	4,586.0	129.1
Federal Business Development Bank	March 31	1,566.1	658.1	705.9	202.1
Freshwater Fish Marketing Corporation	April 30	25.0	20.8	2.6	1.6
Great Lakes Pilotage Authority, Ltd.	December 31	4.3	3.1	3.4	(2.2)
Harbourfront Corporation	March 31	18.3	7.7	10.4	0.2
International Centre for Ocean Development	March 31	negl.	negl.	nil	nil
Laurentian Pilotage Authority	December 31	5.1	4.5	0.7	(0.1)
Loto Canada Inc.	March 31	negl.	negl.	(negl.)	negl.
Mingan Associates, Ltd.[1]	December 31	negl.	negl.	negl.	negl.
National Capital Commission	March 31	428.7	20.6	30.8	377.3

Northern Canada Power Commission	March 31	267.5	21.4	231.3	14.8
Pacific Pilotage Authority	December 31	4.4	1.3	0.5	2.6
Pêcheries Canada Inc.	December 31	20.9	5.1	3.5	12.3
Royal Canadian Mint	December 31	72.4	55.7	15.7	1.0
St. Anthony Fisheries Limited[1]	March 31	1.5	1.4	nil	0.1
St. Lawrence Seaway Authority, The	March 31	696.5	15.6	334.4	346.5
Societa a responsibilita limitata Immobiliare San Sebastiano	December 31	0.1	negl.	nil	0.1
Standards Council of Canada	March 31	5.3	0.6	0.3	4.4
Uranium Canada, Ltd.	December 31	negl.	nil	nil	negl.
VIA Rail Canada Inc.	December 31	749.8	134.8	6.2	608.8
Total C-I corporations		32,047.4	5,277.8	22,757.9	4,011.7
C-II corporations:					
Air Canada	December 31	2,512.6	599.8	1,399.7	513.1
Canada Development Investment Corporation[4]	December 31	678.6	139.9	1,247.5	(708.8)
Canada Ports Corporation	December 31	245.1	15.3	124.2	105.6
Canadian National Railway Company	December 31	7,466.6	1,286.6	2,855.7	3,324.3
Halifax Port Corporation	December 31	58.3	4.9	31.2	22.2
Montreal Port Corporation	December 31	237.2	14.8	244.5	(22.1)
Northern Transportation Company Limited	December 31	75.1	7.6	29.4	38.1
Petro-Canada[3]	December 31	9,055.3	855.0	3,623.7	4,576.6
Port of Quebec Corporation	December 31	83.6	3.2	0.7	79.7
Prince Rupert Port Corporation	December 31	79.6	1.9	87.7	(10.0)
St. John's Port Corporation	December 31	a division of Canada Ports Corporation in the period.			
Teleglobe Canada	December 31	574.6	100.7	111.7	362.2
Vancouver Port Corporation	December 31	221.0	13.0	109.4	98.6
Total C-II corporations		21,287.6	3,042.7	9,865.4	8,379.5
Total Schedule C corporations		53,335.0	8,320.5	32,623.3	12,391.2

See Notes, following these tables.

Table 2

Parent Crown corporations listed in Schedule C of the FAA

Employment, Borrowing and Budgetary Funding
(for their financial years ending on or before July 31, 1985)

FAA Schedule	Year-end	Employment	In their financial years; $ million. Net new borrowings, leases from (repaid to) private sector	 from (repaid to) Canada	 Budgetary funding from Canada
C-I corporations:					
Atlantic Pilotage Authority[6]	December 31	82	nil	(0.1)	0.1
Atomic Energy of Canada Limited	March 31	6,767	(8.1)	(46.3)	325.5
Canada Deposit Insurance Corporation	December 31	16	170.9	(30.0)	nil
Canada Harbour Place Corporation	March 31	57	nil	nil	48.1
Canada Lands Company Limited[1]	March 31	130	nil	nil	66.7
Canada Mortgage and Housing Corporation	December 31	3,700	nil	(218.8)	1,728.0
Canada Museums Construction Corporation Inc.	March 31	32	nil	nil	31.5
Canada Post Corporation	March 31	62,477	nil	nil	580.5
Canadian Arsenals Limited	March 31	750	8.5	nil	nil
Canadian Commercial Corporation	March 31	120	nil	nil	17.6
Canadian Dairy Commission[2]	July 31	78	nil	(51.3)	303.6
Canadian Institute for International Peace and Security	March 31	9	nil	nil	1.5
Canadian Livestock Feed Board	March 31	25	nil	nil	18.6
Canadian National (West Indies) Steamships, Ltd.	December 31	nil	nil	nil	nil
Canadian Patents and Development Limited	March 31	27	nil	nil	0.4
Canadian Saltfish Corporation	March 31	53	nil	(1.8)	nil
Canadian Sports Pool Corporation	March 31	1	nil	nil	36.5
Canagrex	March 31	1	nil	nil	5.4
Cape Breton Development Corporation	March 31	3,582	nil	2.1	107.6
Defence Construction (1951) Limited	March 31	200	nil	nil	14.5
Export Development Corporation[5]	December 31	577	602.3	(118.7)	nil
Farm Credit Corporation	March 31	635	264.9	(199.8)	10.3
Federal Business Development Bank	March 31	1,280	101.7	(157.0)	31.1
Freshwater Fish Marketing Corporation	April 30	410	nil	3.5	nil
Great Lakes Pilotage Authority, Ltd.[6]	December 31	148	nil	nil	0.3
Harbourfront Corporation	March 31	230	nil	nil	20.9
International Centre for Ocean Development	March 31	nil	nil	nil	0.8
Laurentian Pilotage Authority[6]	December 31	312	0.3	nil	1.5
Loto Canada Inc.	March 31	nil	nil	nil	(16.6)

Mingan Associates, Ltd.[1]	December 31	nil	nil	nil	nil
National Capital Commission	March 31	850	nil	(4.8)	97.1
Northern Canada Power Commission	March 31	325	nil	(8.9)	nil
Pacific Pilotage Authority[6]	December 31	152	nil	nil	nil
Pêcheries Canada Inc.	December 31	528	nil	0.5	nil
Royal Canadian Mint	December 31	641	(0.2)	(2.0)	nil
St. Anthony Fisheries Limited[1]	March 31	nil	nil	nil	nil
St. Lawrence Seaway Authority, The	March 31	1,142	nil	nil	7.4
Societa a responsibilita limitata Immobiliare San Sebastiano[1]	December 31	nil	nil	nil	nil
Standards Council of Canada	March 31	75	nil	nil	6.6
Uranium Canada, Ltd.	December 31	nil	nil	nil	nil
VIA Rail Canada Inc.	December 31	3,653	nil	nil	473.5
Total C-I corporations		89,065	1,140.3	(833.4)	3,919.0
C-II corporations:					
Air Canada	December 31	21,800	240.8	(18.1)	nil
Canada Development Investment Corporation[6]	December 31	9,287	90.6	(0.5)	550.0
Canada Ports Corporation[6]	December 31	517	nil	4.1	35.0
Canadian National Railway Company	December 31	66,234	76.5	(8.0)	171.0
Halifax Port Corporation	December 31	55	nil	nil	0.6
Montreal Port Corporation	December 31	700	nil	(0.6)	nil
Northern Transportation Company Limited	December 31	564	nil	(3.0)	nil
Petro-Canada[3]	December 31	6,697	(113.4)	nil	71.7
Port of Quebec Corporation	December 31	123	nil	nil	nil
Prince Rupert Port Corporation	December 31	12	nil	nil	1.2
St. John's Port Corporation	December 31	a division of Canada Ports Corporation in the period			
Teleglobe Canada	December 31	1,298	3.9	(0.6)	nil
Vancouver Port Corporation	December 31	230	nil	(0.1)	nil
Total C-II corporations		107,517	298.4	(26.8)	829.5
Total Schedule C corporations		196,582	1,438.7	(860.2)	4,748.5

See Notes, following these tables.

Notes to the Tables

1. For some corporations, audited consolidated financial statements for the period covered by this Report were not available when the Report was sent to press. Therefore, *preliminary data* for the report period are presented in respect of:

    Canada Lands Company Limited
    Mingan Associates, Ltd.
    St. Anthony Fisheries Limited
    Societa a responsibilita limitata Immobiliare San Sebastiano

2. Financial data presented are from audited financial statements for a 12-month period other than the report period, as follows:

    Canadian Dairy Commission - 12 months ending July 31, 1984

3. Petro-Canada financial data include those of Petro-Canada International Assistance Corporation (PCIAC); Canertech Inc. is included as an investment ($1.00). The budgetary support displayed in Table 2 was entirely for PCIAC.

4. The equity value for Canada Deposit Insurance Corporation takes account of the position of its Deposit Insurance Fund.

5. Funding data for Export Development Corporation are Corporate Account data.

6. Employment data:

    - for Canada Development Investment Corporation comprise employment in Eldorado Nuclear Limited, in Canadair Limited, in the de Havilland Aircraft of Canada, Limited and that in the parent corporation.
    - for Canada Ports Corporation do not include employment in the local port corporations named in these Tables except in the case of St. John's Port Corporation.
    - for the four Pilotage Authorities include contract pilots.

4.1

SUMMARY PAGES AND THE AUDITED FINANCIAL STATEMENTS FOR EACH PARENT CROWN CORPORATION LISTED IN SCHEDULE C OF THE FAA

A Summary Page precedes the audited financial statements of each of the parent Crown corporations listed in Schedule C of the FAA in the report period.

Each Summary Page presents basic information about a corporation's mandate, origins and present status and names the senior officers as of September 1, 1985. As well, a financial summary includes such information as obligations (which comprise long-term and short-term loan principal outstanding and other funding to be repaid, plus capital leases) and details of the cash provided to the corporation and its subsidiaries by Canada. The non-budgetary amounts displayed in the financial summary include equity infusions as well as loan funding.

Bracketed values () denote: for assets or equity, a deficit;
for "cash from Canada, net", a net payment to the Consolidated Revenue Fund.

SUMMARY PAGE

AIR CANADA

MANDATE

To provide a publicly-owned air transportation service, with powers to carry out other businesses incidental to the airline operation, having due regard to sound business principles and, in particular, the contemplation of profit.

BACKGROUND

The corporation's operation began in 1937. Until 1978 it was a subsidiary of CNR. Today it operates 112 jet aircraft, has 21,800 employees and its operations comprise 60 per cent of Canadian revenue-passenger air miles flown. No federal funds have been invested in Air Canada since the conversion to equity in 1978 of $324 million of its debt obligations to Canada.

CORPORATION DATA

HEAD OFFICE	500 Dorchester Boulevard West Montreal, Quebec H2Z 1X5
STATUS	— Schedule C, Part II — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	*Trans Canada Airlines Act*, 1937; repealed and replaced by *Air Canada Act*, 1977 (S.C. 1977-78, C. 5).
CHIEF EXECUTIVE OFFICER	Pierre J. Jeanniot
CHAIRMAN	Claude I. Taylor
AUDITOR	Clarkson Gordon

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	1983	1982	1981
At the end of the year:				
Total Assets	2,513	2,191	2,041	1,870
Obligations to the private sector	1,087	846	629	431
Obligations to Canada	228	246	263	279
Equity of Canada	513	486	482	528
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

AIR CANADA

MANAGEMENT REPORT

The consolidated financial statements contained in this annual report have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of the data in these financial statements are management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements. In support of its responsibility, management maintains a system of internal control to provide reasonable assurance as to the reliability of financial information and the safeguarding of assets. The Corporation has an internal audit department whose functions include reviewing internal controls and their application, on an ongoing basis.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board, which is composed of directors who are not employees of the Corporation. The Audit Committee meets with management, the internal auditors and the external auditors at least four times each year.

The external auditors, Clarkson Gordon, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board and meet with it on a regular basis.

PIERRE J. JEANNIOT
President & Chief
Executive Officer

WILLIAM J. REID
Senior Vice President
Finance

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT
AND
TO THE BOARD OF DIRECTORS OF AIR CANADA

We have examined the consolidated balance sheet of Air Canada as at December 31, 1984 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change, with which we concur, in the method of accounting for foreign exchange as explained in Note 1 to the financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation and of its subsidiaries that have come to our notice in the course of our examination of the financial statements were in accordance with Part XII of the Financial Administration Act, its regulations, the Air Canada Act and its By-laws.

CLARKSON GORDON
Chartered Accountants

Montreal, Canada
February 15, 1985

CONSOLIDATED BALANCE SHEET DECEMBER 31
(in thousands of dollars)

ASSETS	1984	1983
Current		
Cash and short-term investments	50,684	45,995
Accounts receivable	269,581	208,567
Spare parts, materials and supplies	78,079	69,619
Prepaid expenses	10,581	6,302
Deferred income taxes	38,923	37,503
	447,848	367,986
Property and equipment (Note 3)	1,893,056	1,637,830
Flight equipment under capital leases (Note 4)	106,380	120,869
Investment in other companies (Note 5)	21,575	46,745
Long-term receivables and deferred charges	43,755	17,137
	2,512,614	2,190,567

LIABILITIES	1984	1983
Current		
Accounts payable and accrued liabilities	350,125	270,505
Advance ticket sales	153,052	146,140
Current portion of long-term debt and capital lease obligations	96,612	83,857
	599,789	500,502
Long-term debt (Note 6)	1,103,079	873,512
Long-term obligations under capital leases (Note 7)	115,497	135,126
Other long-term liabilities	17,618	12,769
Deferred credits		
Deferred income taxes	130,057	176,356
Other	33,512	6,199
	1,999,552	1,704,464
SHAREHOLDER'S EQUITY		
Share capital		
Authorized: $750 million divided into shares of one thousand dollars each		
Issued and fully paid: 329,009 shares	329,009	329,009
Retained earnings	184,053	157,094
	513,062	486,103
	2,512,614	2,190,567

See accompanying notes.

On behalf of the Board:

CLAUDE I. TAYLOR
Chairman of the Board

PIERRE J. JEANNIOT
President & Chief Executive Officer

AIR CANADA—*Continued*

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984	1983
Operating revenues		
Passenger	1,989,019	1,844,462
Cargo	298,464	269,772
Contract services and other	229,975	199,381
	2,517,458	2,313,615
Operating expenses		
Salaries, wages and benefits	873,214	831,269
Aircraft fuel	542,177	538,490
Sales commissions	174,951	151,796
Maintenance materials, supplies and services	111,878	96,535
Passenger meals and services	129,468	114,225
Depreciation, amortization and obsolescence	164,693	144,377
Other	478,305	408,556
	2,474,686	2,285,248
Operating income	42,772	28,367
Non-operating income (expense)		
Interest on long-term debt and capital lease obligations	(101,539)	(79,779)
Interest income	8,934	9,042
Interest capitalized	9,048	9,835
Gain on disposal of property, equipment and investments	31,277	18,523
Other	15,137	14,764
	(37,143)	(27,615)
Income before income taxes and extraordinary items	5,629	752
Recovery of deferred income taxes (Note 8)	15,564	5,338
Net income before extraordinary items	21,193	6,090
Extraordinary items (Note 2)	5,766	(2,296)
Net income	26,959	3,794
Retained earnings at beginning of year	157,094	153,300
Retained earnings at end of year	184,053	157,094

See accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984	1983
Funds provided from		
Operations		
Income results	109,694	106,498
Increase (decrease) in trade balances	18,606	(21,425)
	128,300	85,073
Proceeds on disposal of property, equipment and investments	92,385	20,193
Long-term borrowings	307,886	282,167
Increase (decrease) in advance ticket sales	6,912	(4,376)
Other	2,720	(5,050)
Total funds provided	538,203	378,007
Funds used for		
Property and equipment including progress payments	430,547	343,780
Repayment of long-term debt	66,085	52,251
Repayment of capital lease obligations	21,292	19,910
Increase (decrease) in spare parts, materials and supplies	15,590	(5,564)
Total funds used	533,514	410,377
Increase (decrease) in cash and short-term investments	4,689	(32,370)
Cash and short-term investments at beginning of year	45,995	78,365
Cash and short-term investments at end of year	50,684	45,995

See accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Summary of significant accounting policies

(a) Consolidation

The consolidated financial statements include the accounts of Air Canada and its wholly-owned subsidiaries, Touram Inc., and Airline Maintenance Buildings Limited. All inter-company transactions have been eliminated.

(b) Depreciation and amortization

Operating property and equipment, including assets under capital lease are depreciated or amortized to estimated residual values based on the straight-line method over their estimated service lives. Estimated service lives for flight equipment range from 14 to 18 years, except when extended by significant modifications. Estimated service lives for other property and equipment range from 5 to 30 years.

(c) Maintenance

Maintenance and repairs are charged to operating expenses except for significant modification costs which are capitalized.

(d) Spare parts, materials and supplies

Flight equipment spare parts, and other spare parts, materials and supplies are valued at average cost, net of a provision for obsolescence of flight equipment spare parts. This provision is based on the estimated service lives of the related flight equipment.

(e) Airline revenue

Airline passenger and cargo sales are recognized as operating revenues when the transportation is used. The value of unused transportation is included in current liabilities.

(f) Interest capitalized

Interest on funds used to finance the acquisition of new flight equipment and construction of major ground facilities is capitalized for periods preceding the dates the assets are put into service.

(g) Translation of foreign currencies

Effective January 1, 1984, the Corporation adopted the recent recommendations of the Canadian Institute of Chartered Accountants for foreign currency translation. Assets and liabilities denominated in foreign currencies are translated at month-end exchange rates. Currency gains and losses are reflected in net income for the year, except for unrealized foreign currency gains and losses and long-term monetary assets and liabilities, which are deferred and amortized over the remaining lives of the related items on a straight-line basis. Prior years' results have not been restated to reflect the impact of this change. As at December 31, 1984, unrealized gains of $27.9 million have been deferred. If this change had not been made, net income for the year would have been increased by $21.2 million.

(h) Investment tax credits

Investment tax credits are recognized in income net of applicable deferred income taxes, using the flow through method.

2. Extraordinary items

As a result of changes in the method of utilizing investment tax credits brought about by amendments to the Income Tax Act in 1983, investment tax credits available from previous years have been recognized in income in the amount of $19.5 million, after deducting deferred income taxes of $18.0 million.

Provision for the cost of major staff reduction programs amounted to $13.7 million in 1984 and $2.3 million in 1983, net of the applicable deferred income tax recoveries of $12.7 million and $2.1 million.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

3. Property and equipment

	1984	1983
	$	$
Cost		
Flight equipment	2,308,617	1,995,831
Other property and equipment	597,014	580,504
	2,905,631	2,576,335
Accumulated depreciation and amortization		
Flight equipment	740,735	769,673
Other property and equipment	349,396	318,080
	1,090,131	1,087,753
	1,815,500	1,488,582
Progress payments	77,556	149,248
Net book value	1,893,056	1,637,830

Flight equipment includes 9 aircraft retired from service with a net book value of $12.6 million. The estimated aggregate market value of these aircraft exceeds their net book value.

4. Flight equipment under capital leases

	1984	1983
	$	$
Flight equipment under capital leases	292,103	285,663
Less: accumulated depreciation	185,723	164,794
Net book value	106,380	120,869

5. Investment in other companies

Investments in companies accounted for on the equity basis included Nordair Ltd. (86.5% owned until May 31, 1984), GPA Group Limited (22.7% owned), Innotech Aviation Limited (30.0% owned), MATAC Cargo Ltd. (50.0% owned), and Global Travel Computer Holdings Ltd. (21.1% owned from November 29, 1984). The Corporation's share of the 1984 earnings of these companies is included in other non-operating income and amounted to $4.3 million (1983—$3.6 million). The Corporation sold its investment in Nordair Ltd. effective May 31, 1984.

6. Long-term debt

	1984	1983
	$	$
Government of Canada		
7.2% note, payable semi-annually, maturing in 1993	215,198	232,987
8.31% note, payable annually, maturing in 2001	12,851	13,193
	228,049	246,180
Other		
8.7% notes due 1995/96	493,531	279,945
11.25% bonds due 1994	61,196	
8.0% notes due 1990/91	56,543	61,320
8.5% note due 1991/92	51,598	55,600
6.25% bonds due 1992	50,800	57,110
5.5% bonds due 1995	50,800	57,110
9.0% bonds due 1992	41,880	45,670
7.375% bonds due 1993	41,880	45,670
8.375% note due 1990	40,456	45,026
9.25% note due 1991	26,386	8,669
Various notes due 1986 to 1996 with an average interest rate of 10.84%	34,020	34,126
	949,090	690,246
	1,177,139	936,426
Current portion	74,060	62,914
	1,103,079	873,512

None of the long-term debt is secured.

Repayment requirements over the next five years amount to $424.1 million; $74.1 million in 1985, $80.1 million in 1986, $84.9 million in 1987, $89.3 million in 1988, and $95.7 million in 1989.

Long-term debt includes $618.7 million payable in U.S. funds, $61.2 million in U.K. Sterling, $101.6 million in Swiss francs, $83.8 million in German marks, and $23.1 million in French francs. All the U.S. debt is covered by long-term and short-term U.S. currency forward exchange contracts.

At December 31, 1984, the Corporation has financing arrangements in place totalling U.S. $97 million, primarily with the Export-Import Bank of the United States, at an average rate of 8.7%, repayable over periods of up to twelve years. The Corporation also has revolving and term credit agreements totalling $200 million with two Canadian chartered banks. The revolving and term periods are three and five years respectively. As at December 31, 1984, there were no outstanding drawings against these agreements.

7. Lease obligations

The future minimum lease payments under capital and operating leases are as follows:

	Capital leases—Aircraft	Operating leases—Aircraft & property
	$	$
1985	33,066	26,439
1986	32,441	23,423
1987	31,125	22,122
1988	30,500	13,462
1989	26,174	6,843
Remaining years	26,741	25,329
Total future minimum lease payments	180,047	117,618
Less: amount representing interest	41,998	
Present value of obligations under capital leases	138,049	
Less: current portion of obligations	22,552	
Present value of long-term obligations under capital leases	115,497	

Capital leases are recorded at the present value of the lease payments using the interest rate implicit in the lease. The average implicit interest rate of these obligations is 7.6% and their expiry dates are from 1986 to 1991.

8. Income taxes

The Corporation's recovery of deferred income taxes is made up as follows:

	1984	1983
	$	$
Provision for income taxes based on a combined basic Canadian federal and provincial income tax rate	(2,702)	(361)
Tax recovery from		
Investment tax credits, net of deferred income tax of $11,439	12,392	
Lower effective income tax rate on capital gains	3,680	3,753
Tax exempt earnings of related companies	2,001	1,752
Miscellaneous	193	194
	15,564	5,338

As at December 31, 1984, the Corporation has available $40.5 million of investment tax credits that can be applied as a reduction to future federal income taxes payable from 1985 to 1988, the benefit of which, has not been recognized in the accounts.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Concluded*

9. Commitments

As at December 31, 1984, contracts for aircraft modifications and spare engine acquisitions amounted to approximately U.S. $26 million. Other commitments for property, ground equipment and spare parts, amounted to approximately $34 million Canadian.

10. Pension plans

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities, as determined by actuarial valuations, are funded by annual payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. Experience gains or losses as determined by actuarial valuations are amortized to income over three years.

The total charge for these plans for the year was $36.2 million (1983—$51.6 million), net of an actuarial experience gain of $20.4 million.

As at December 31, 1984, the unfunded liability of the Corporation's pension plans amounted to $224 million ($262 million in 1983), based on the latest actuarial valuations undertaken as at December 31, 1983, and is being funded by annual payments over various periods ending 2003.

At December 31, 1984, the market value of the pension funds' assets exceeded the value of vested benefits.

11. Contingencies

Various lawsuits and claims are pending by and against the Corporation. It is the opinion of management that final determination of these claims will not materially affect the financial position or the results of the Corporation.

12. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown Corporations. The Corporation derives revenues from related parties for passenger, cargo and contract services. Expenses with related parties include landing fees, terminal assessments, taxes and interest on long-term debt. Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms.

13. Comparative figures

Certain of the 1983 comparative figures in the consolidated statement of income and retained earnings have been reclassified to conform to the presentation adopted in 1984.

14. Act of incorporation

The Corporation operates under the Air Canada Act, 1977, as amended.

15. Subsequent event

On January 22, 1985, the Corporation executed an operating lease from a Canadian lessor for two B-767 aircraft plus spare parts for a period of 15 years. Future minimum lease payments total $212 million.

SUMMARY PAGE

ATLANTIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety, an efficient pilotage service within designated waters in and around the Atlantic provinces.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Bank of Montreal Tower 5151 George Street Halifax, Nova Scotia B3J 1M5
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Established pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52) which was proclaimed to come into force on February 1, 1972.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	A. Douglas Latter
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY (**$** million) The financial year is the calendar year.

	1984	**1983**	**1982**	**1981**
At the end of the year:				
Total Assets	1.7	1.9	1.7	1.7
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.5	0.6	0.6	0.7
Equity of Canada	(0.1)	negl.	negl.	negl.
Cash from Canada for the year				
— budgetary	0.1	nil	0.5	nil
— non-budgetary	nil	nil	nil	nil

ATLANTIC PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Atlantic Pilotage Authority as at December 31, 1984 and the statements of operations, deficit, contributed capital and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Pilotage Act and by-laws of the Atlantic Pilotage Authority.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 4, 1985

BALANCE SHEET
AS AT DECEMBER 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash	218,165	439,476
Accounts receivable	691,233	661,106
Prepaid expenses	12,541	11,979
	921,939	1,112,561
Fixed, at cost (Note 3)	1,469,715	1,514,583
Less: accumulated depreciation	735,208	720,488
	734,507	794,095
	1,656,446	1,906,656

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable and accrued liabilities	282,846	267,349
Due to Canada in respect of parliamentary appropriations	186,468	385,000
Obligation under capital lease agreements (Note 4)	71,558	65,917
Current portion of accrued employee termination benefits	14,188	27,416
	555,060	745,682
Long-term		
Accrued employee termination benefits	728,576	681,399
Obligation under capital lease agreements net of current portion (Note 4)	448,899	520,457
	1,177,475	1,201,856
	1,732,535	1,947,538
CONTRIBUTED CAPITAL AND DEFICIT		
Contributed capital	845,503	771,971
Deficit	(921,592)	(812,853)
	(76,089)	(40,882)
	1,656,446	1,906,656

Approved by the Authority:

A. D. LATTER
Chairman

C. R. WORTHINGTON
Member

J. KUSHNER
Secretary

ATLANTIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Income		
Pilotage charges	5,826,312	5,452,895
Interest and other income	32,798	27,394
	5,859,110	5,480,289
Expenses		
Pilots' fees, salaries and benefits	2,969,199	2,713,842
Pilot boats, operating costs	1,801,874	1,699,109
Staff salaries and benefits	391,148	305,508
Transportation and travel	239,173	210,728
Professional and special services	174,731	158,819
Rentals	131,662	119,395
Utilities, materials and supplies	75,888	81,387
Depreciation	73,686	78,364
Interest on capital leases	48,651	54,033
Communications	61,837	55,304
	5,967,849	5,476,489
Net income (loss) for the year	(108,739)	3,800

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Balance, beginning of the year	812,853	816,653
Net income (loss) for the year	(108,739)	3,800
Balance, end of the year	921,592	812,853

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Balance, beginning of the year	771,971	771,971
Parliamentary appropriations to finance		
Additions to fixed assets	1,974	
Principal payments on capital leases	71,558	
	73,532	
Balance, end of the year	845,503	771,971

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Funds were provided from		
Operations		
Net income (loss)	(108,739)	3,800
Adjusted for items not requiring funds		
Increase in long-term accrued employee termination benefits	75,330	90,036
Depreciation	73,686	78,364
Gain on disposal of fixed assets	(333)	(1,336)
Funds provided by operations	39,944	170,864
Proceeds from the disposal of fixed assets	3,220	2,554
Parliamentary appropriations	73,532	
Total funds provided	116,696	173,418
Funds were used for		
Capital lease obligations	71,558	65,917
Decrease in long-term employee termination benefits	28,153	81,636
Additions to fixed assets	16,985	16,960
Total funds used	116,696	164,513
Increase in working capital		8,905
Working capital, beginning of year	366,879	357,974
Working capital, end of year	366,879	366,879

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Nature of activities

The Atlantic Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objects of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that pilotage tariffs shall be fair, reasonable and sufficient, together with any revenue from other sources, to permit the Authority to operate on a self-sustaining financial basis.

2. Significant accounting policies

(a) Parliamentary appropriations

It has been the practice to recover operating deficits and capital expenditures, calculated on a cash basis, from parliamentary appropriations. Appropriations received by the Authority in excess of these amounts are reflected on the balance sheet under current liabilities as "Due to Canada in respect of parliamentary appropriations".

(b) Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful life of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Pilot boats under capital lease	25 years
Furniture and equipment	10 years

(c) Contributed capital

Amounts representing the values assigned to assets transferred to the Authority from Canada in 1972, the cost of capital assets and the principal portion of payments made under capital lease agreements and financed from parliamentary appropriations are shown as contributed capital.

ATLANTIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

(d) Capital leases

The Authority leases three pilot boats from Canada under long-term financing leases. Under the terms of the lease agreements, the Authority assumes the rights and obligations of ownership. As a result, the leases are treated as purchases and the principal portion of lease payments is capitalized and depreciated over the estimated useful lives of the boats. The corresponding liability is reduced by the principal portion of lease payments and the interest portion is expensed in the year to which it relates.

(e) Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the pilots.

(f) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Fixed assets

	1984			1983
	Cost	Accumulated Depreciation	Net	Net
	$	$	$	$
Land and buildings	1,450	1,000	450	450
Pilot boats	378,490	269,603	108,887	131,857
Pilot boats under capital lease	964,000	389,600	574,400	612,960
Furniture and equipment	125,775	75,005	50,770	48,828
	1,469,715	735,208	734,507	794,095

4. Capital lease agreements

The Authority leases three pilot boats under long-term financing leases. The payments required under the leases are as follows:

	1984	1983
	$	$
9½% lease agreement, due April 1991, payable in blended annual payments of $54,785	383,500	438,285
8% lease agreement, due October 1989, payable in blended annual payments of $31,077	155,382	186,459
8% lease agreement, due November 1989, payable in blended annual payments of $31,077	155,382	186,459
Total lease payments	694,264	811,203
Less: amount representing interest	173,807	224,829
Principal amount of capital lease	520,457	586,374
Less: current portion	71,558	65,917
Principal amount of capital lease agreements net of current portion	448,899	520,457

The following is a schedule of minimum lease payments under the capital leases expiring October 1989 and April 1991.

	1984	1983
	$	$
Year ending December 31		
1984		116,939
1985	116,939	116,939
1986	116,939	116,939
1987	116.939	116,939
1988	116,939	116,939
1989	116,939	116,939
Aggregate due after 1989	109,569	109,569
Total minimum lease payments	694,264	811,203

Upon maturity of the leases, the Authority has the option to purchase each of the boats for $1.

5. Pension plan

Under provisions of the Pilotage Act, pilots may choose to become employees of the Authority and become entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. Total past service pension expense was $19,234 in 1984 ($23,989—1983). The estimated unfunded past service pension contribution with respect to these employees was approximately $152,000 at December 31, 1984 ($176,000 at December 31, 1983) and will be funded over the remaining years of service of the pilots, or the terms of purchase whichever is the lesser.

6. Related party transactions

The Canadian Coast Guard, through its Vessel Traffic Service Centres in Nova Scotia, New Brunswick and Newfoundland, provides a pilot dispatching service to the Authority without charge.

7. Income tax

Under the provisions of the Income Tax Act, the Authority is not subject to income tax.

8. Comparative figures

Certain of the 1983 figures have been reclassified so as to conform with the presentation adopted in 1984.

9. Subsequent event

A ship, while under the conduct of a licensed pilot of the Atlantic Pilotage Authority grounded on January 17, 1985, and eventually sank. No loss of lives resulted.

In the opinion of management and legal counsel of the Atlantic Pilotage Authority, and as provided in Section 29 of the Pilotage Act, no liability exists and no provision has been recorded in the accounts regarding this incident.

As of the date of these financial statements no claim has been established or responsibility ascertained and an estimate of any loss that may arise cannot be made.

10. Contingencies

On June 14, 1984, a ship, while under the conduct of a licensed pilot of the Atlantic Pilotage Authority struck a bridge in Newcastle, N.B., causing damages.

The pilot has been named as a Defendant regarding this incident and under Section 30 of the Pilotage Act, his maximum liability is one thousand dollars.

In the opinion of management and legal counsel of the Atlantic Pilotage Authority, and as provided in Section 29 of the Pilotage Act, no liability exists and no provision has been recorded in the accounts regarding this incident.

SUMMARY PAGE

ATOMIC ENERGY OF CANADA LIMITED

MANDATE

To develop the utilization of atomic energy for peaceful purposes.

BACKGROUND

Founded in 1952, AECL developed Candu and heavy water manufacturing technology and established related facilities. Three provincial utilities received federal financing for nuclear facilities through AECL and now make repayments to it which are passed on to Canada. The corporation was responsible for Candu reactors built recently in Argentina and in Korea and is providing services related to two Candu reactors under construction in Romania.

CORPORATION DATA

HEAD OFFICE	275 Slater Street Ottawa, Ontario K1A 0S4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Patricia Carney, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
DATE AND MEANS OF INCORPORATION	52/02/14; under Part I of *Canada Corporations Act*. Continued 77/07/08 *Canada Business Corporations Act;* certificate amended 82/07/15. The mandate of the corporation is prescribed by s. 10(1) of the *Atomic Energy Control Act* and by its charter/articles.
CHIEF EXECUTIVE OFFICER AND PRESIDENT	James Donnelly
CHAIRMAN	Robert Després, O.C.
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-83**	**1981-82**
At the end of the period				
Total Assets	1,226	1,285	1,348	1,331
Obligations to the private sector	36	44	52	59
Obligations to Canada	720	767	773	790
Equity of Canada	148	143	179	149
Cash from Canada in the period				
— budgetary	326	336	315	284
— non-budgetary	nil	5	8	3

ATOMIC ENERGY OF CANADA LIMITED

FINANCIAL REPORTING RESPONSIBILITY

The financial statements and information presented in this annual report are the responsibility of the management and the Board of Directors of the Corporation. The statements have been prepared in accordance with generally accepted accounting principles and include estimates based on the experience and judgement of management.

The Corporation maintains financial, management control, and information systems, together with management practices designed to provide reasonable assurance that reliable and accurate financial information is available on a timely basis, that resources are managed economically and efficiently in the attainment of corporate objectives and that transactions are in accordance with the Financial Administration Act and its regulations, as well as the by-laws and policies of the Corporation.

The Corporation's internal auditor, who reports independently to the Chairman of the Board, has the responsibility of reviewing the internal control systems of the Corporation. The Auditor General of Canada conducts an independent examination of the financial statements of the Corporation and reports on his examination to the Minister of Energy, Mines and Resources.

The Board of Directors' Audit Committee, composed of directors who are not employees of the Corporation, reviews and advises the Board on the financial statements and the Auditor General's report, and oversees the activities of internal audit. The Audit Committee meets with management, the internal auditor and the Auditor General on a regular basis.

AUDITOR'S REPORT

THE HONOURABLE PATRICIA CARNEY, P.C., M.P.
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Atomic Energy of Canada Limited as at March 31, 1985 and the statements of income, contributed capital, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice in the course of my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the charter and the by-laws of the Corporation.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 9, 1985, except as to
Note 11 which is as of May 24, 1985.

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash and short-term deposits	122,664	120,967
Accounts receivable	122,224	160,917
Inventories (Note 3)	54,503	62,820
	299,391	344,704
Non-current inventory (Note 3)	11,907	15,190
Long-term receivables (Note 4)	748,343	766,663
Investment and deferred costs (Note 5)	111,509	104,403
Property, plant and equipment (Note 6)	54,556	54,314
	1,225,706	1,285,274

LIABILITIES	1985	1984
Current		
Accounts payable and accrued liabilities	93,221	64,390
Accrued interest and current portion of long-term debt	85,232	85,016
Deferred revenue	79,006	74,243
Provision for contracts in progress	62,560	99,204
	320,019	322,853
Long-term debt (Note 7)	757,529	819,107
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—75,000 common shares		
Issued—54,000 common shares	15,000	15,000
Contributed capital	58,641	63,560
Retained earnings	74,517	64,754
	148,158	143,314
	1,225,706	1,285,274

Approved by the Board:

ROBERT DESPRÉS
Director

JAMES DONNELLY
Director

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Commercial operations		
Revenue		
Nuclear supply and services	146,271	196,047
Radiation equipment and isotopes	82,546	80,161
Investment (Note 5)		16,356
Interest	80,276	77,500
	309,093	370,064
Costs and expenses		
Cost of sales and services	183,041	226,269
Product development	11,105	13,252
Marketing and administration	37,834	44,041
Interest	69,556	71,800
	301,536	355,362
Operating profit	7,557	14,702
Research and development operations		
Expenses	223,867	210,840
Less: revenue	27,391	23,584
parliamentary appropriations	195,013	184,446
Net expenses	(1,463)	(2,810)
Prototype reactor operations		
Expenses	25,310	49,509
Less: revenue	3,635	34,138
parliamentary appropriations	11,053	12,410
transfer to contributed capital (Note 8)	14,291	
Net revenue (expenses)	3,669	(2,961)
Net income for the year	9,763	8,931

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Balance at beginning of the year	63,560	108,289
Parliamentary appropriations used to discharge loan principal	9,372	8,715
	72,932	117,004
Douglas Point shutdown costs (Note 8)	14,291	
Write-off of Douglas Point prototype reactor		53,444
Balance at end of the year	58,641	63,560

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Balance at beginning of the year	64,754	55,823
Net income for the year	9,763	8,931
Balance at end of the year	74,517	64,754

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Source of working capital		
From operations	14,940	17,766
Reduction in non-current inventory	3,283	8,721
Reduction in long-term receivables	33,138	20,817
Increase in long-term debt	5,105	24,644
Parliamentary appropriations for long-term debt repayment	9,372	8,715
	65,838	80,663
Application of working capital		
Increase in long-term receivables	14,818	46,061
Increase in deferred costs	7,106	10,232
Acquisition of commercial property, plant and equipment	5,419	13,165
Reduction of long-term debt	66,683	30,855
Douglas Point shutdown costs	14,291	
	108,317	100,313
Decrease in working capital	(42,479)	(19,650)
Working capital at beginning of the year	21,851	41,501
Working capital (deficiency) at end of the year	(20,628)	21,851

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles applied on a consistent basis. The most significant accounting policies are summarized below:

Foreign currency translation

Transactions denominated in a foreign currency are translated into Canadian dollars at the exchange rate in effect at the date of the transaction. Monetary assets and liabilities outstanding at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Exchange gains and losses arising from the translation of foreign currencies are included in income.

Inventories

Radiation equipment and materials are valued at the lower of average cost and net realizable value. Maintenance and general supplies are valued at cost. Heavy water is valued at the lower of average cost less related parliamentary appropriations, and net realizable value. Heavy water inventory not expected to be sold within the next year is classified as non-current.

Investment and deferred costs

Investment and deferred costs are recorded at cost and charged to the revenue derived therefrom over the expected period of revenue generation.

Property, plant and equipment

Property, plant and equipment of a research and development nature are recorded at cost and expensed in the year of acquisition.

Other property, plant and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the asset as follows:

Machinery and equipment	— 3 to 20 years
Buildings	— 20 to 50 years

Costs of decommissioning nuclear facilities are expensed when incurred.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—*Concluded*

Long-term contracts

Revenue and costs on long-term contracts are accounted for by the percentage of completion method, applied on a conservative basis to recognize the absence of certainty on these contracts. Full provision is made for all estimated losses to completion of contracts in progress.

Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, funds certain operations of the Corporation as outlined in Note 2. The parliamentary appropriations are offset against the applicable expenditures except for the portion used to discharge certain loan principal which is recognized as an increase in contributed capital.

The Government of Canada also provides, through parliamentary appropriations, financing for the acquisition of certain assets. Such financing is accounted for as loans repayable to the Government of Canada.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of the Corporation and are charged to income on a current basis.

Employee termination benefits

Employees are entitled to specific termination benefits as provided for under collective agreements and conditions of employment. The liability for these benefits is charged to income as benefits accrue to the employees.

Insurance

The Corporation assumes substantially all risks pertaining to the assets and operations of research and development, and prototype reactors. Commercial assets and operations are insured to the extent considered appropriate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1985

1. Accounting policies

The summary of significant accounting policies is an integral part of these financial statements.

2. Parliamentary appropriations

Parliamentary appropriations were used during the year for the following purposes:

	1985	1984
	(in thousands of dollars)	
Research and development operations	195,013	184,446
Prototype reactor operations	11,053	12,410
Heavy water—Production	104,634	124,711
—Loan payments —Principal	9,372	8,715
—Interest	2,928	3,585
—La Prade plant maintenance	2,536	2,450
	325,536	336,317
Loan financing for the acquisition of property, plant and equipment		4,800

3. Inventories

	1985	1984
	(in thousands of dollars)	
Current		
Radiation equipment and materials	37,484	38,813
Maintenance and general supplies	4,375	3,044
Heavy water	12,644	20,963
	54,503	62,820
Non-current		
Heavy water	537,501	436,150
Less accumulated parliamentary appropriations	525,594	420,960
	11,907	15,190

These accumulated parliamentary appropriations are repayable, together with interest thereon, to the extent of future sales revenue. At March 31, 1985, no contracts had been finalized for the sale of heavy water funded by parliamentary appropriations.

4. Long-term receivables

	1985	1984
	(in thousands of dollars)	
Notes receivable		
Due from provincial utilities to finance nuclear facilities, at interest rates varying from 7.795% to 9.706%, maturing in 1992 and 2008. Refer to Note 7 for related debt	642,685	661,476
Contract receivables		
Due at fixed interest rates ranging from 7% to 10.5% and at fluctuating rates, maturing through 1995	123,269	120,666
Mortgages receivable and other	5,232	5,628
	771,186	787,770
Current portion	22,843	21,107
	748,343	766,663

5. Investment and deferred costs

	1985	1984
	(in thousands of dollars)	
Investment in Pickering 1 and 2		
The Corporation, Ontario Hydro and the Province of Ontario are parties to an agreement for the construction and operation of Units 1 and 2 of the Pickering «A» nuclear generating station, with ownership of these Units being vested in Ontario. Under the agreement, the Corporation is entitled to receive payments until the year 2001 based on the net operational advantage of the power generated by Pickering Units 1 and 2 as compared with the coal-fired Lambton Units 1 and 2	84,012	84,012
Deferred costs		
Costs incurred in modifying non-corporation owned facilities for revenue producing purposes and other deferred costs	27,497	20,391
	111,509	104,403

Pickering Units 1 and 2 remain shut down for replacement of the pressure tubes and therefore the Corporation did not earn any revenue during the year. As a result, no amortization of the investment was charged in the year (1984—$4.8 million). The reactors are currently scheduled to be back in operation in early 1987.

ATOMIC ENERGY OF CANADA LIMITED—*Continued*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1985—*Continued*

6. Property, plant and equipment

	1985			1984
	Cost	Government funding and accumulated depreciation	Net	Net
	(in thousands of dollars)			
Commercial operations				
Land	2,577	878	1,699	975
Buildings	42,918	15,782	27,136	26,849
Machinery and equipment	41,523	19,045	22,478	22,616
Heavy water plants	802,881	802,881		
	889,899	838,586	51,313	50,440
Research and development operations				
Land	9,262	9,262		
Buildings	66,184	62,941	3,243	3,874
Reactors and equipment	234,050	234,050		
Construction in progress	50,224	50,224		
	359,720	356,477	3,243	3,874
Prototype reactor operations				
Reactors and equipment	170,557	170,557		
	1,420,176	1,365,620	54,556	54,314

Depreciation of commercial property, plant and equipment for the year ended March 31, 1985, amounted to $5.2 million (1984 — $4.0 million).

Research and development property, plant and equipment expensed in the year ended March 31, 1985, amounted to $23.9 million (1984 — $21.8 million).

The decommissioning of nuclear research and prototype facilities is an integral part of the nuclear program. Currently the Gentilly-1 and Douglas Point prototype reactors are shut down. A program has been developed and implemented to bring them to a safe storage mode as the initial stage of the decommissioning program. The future net decommissioning costs of nuclear research and prototype facilities cannot be quantified at this time due to the uncertainty as to the exact nature, timing and ultimate disposal alternatives. In accordance with the Corporation's accounting policy, any such costs will be expensed when incurred.

7. Long-term debt

	1985	1984
	(in thousands of dollars)	
Loans from Canada		
To finance provincial utility nuclear facilities at interest rates varying from 6.687% to 9.706%, maturing in 1992 and 2008. Refer to Note 4 for related receivables	642,003	660,796
To finance leased heavy water and other assets, maturing through 2003, bearing interest rates from 3.5% to 10.125%	78,368	105,898
Loans from third parties		
To finance the purchase of the Port Hawkesbury and Glace Bay heavy water plants at imputed interest rates of 7.375% and 8.875%, maturing in 1985 and 1998	35,711	43,804
Accrued liabilities for employee termination benefits and other	38,725	40,910
	794,807	851,408
Current portion	37,278	32,301
	757,529	819,107

Loan repayments required over the succeeding years are as follows (millions of dollars): 1987—$26.0; 1988—$92.9; 1989—$28.2; 1990—$30.4; and subsequent to 1991—$544.4.

8. Douglas Point shutdown costs

The Douglas Point prototype reactor was shut down in May, 1984, because it had fulfilled its primary objectives as a demonstration prototype under the Corporation's nuclear research and utilization program and its operation was no longer required or viable. The prototype was originally funded by loans from the Government of Canada which were forgiven by parliamentary appropriation in the year ended March 31, 1978, and credited to contributed capital at that time.

A shutdown program to bring the reactor to a safe storage mode, consistent with regulatory requirements, commenced during the year and will be completed next year. The current year costs of $14.3 million have been expensed and transferred to contributed capital, reducing the original credit to a balance of $2.1 million. The next year's costs to complete the shutdown program are currently estimated to be $15 million.

9. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, the Corporation had the following transactions with the Government of Canada:

	1985	1984
	(in thousands of dollars)	
Repayment of loans and interest	119,715	65,280
Payments to the Public Service Superannuation Plan	15,651	15,761

In the normal course of business, the Corporation also enters into various transactions with the Government of Canada, its agencies and other Crown corporations.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1985—*Concluded*

10. Supplementary information

Incorporation

Pursuant to the authority and powers of the Minister of Energy, Mines and Resources under the Atomic Energy Control Act, the Corporation was incorporated in 1952 under the provisions of the Canada Corporations Act (and continued in 1977 under the provisions of the Canada Business Corporations Act) to develop the utilization of atomic energy for peaceful purposes.

The Corporation is a Crown corporation under the Financial Administration Act and is an agent of Her Majesty. The Corporation is exempt from income taxes.

Operations

The operations of the Corporation are reported in the Statement of Income as commercial operations, research and development operations, and prototype reactor operations.

Commercial operations consist of nuclear power engineering and design, project management, operating plant support services, heavy water production, manufacturing of medical and industrial radiation equipment and radioisotopes, and investments.

Research and development operations consist of basic and applied nuclear research and development, and contract research and development services.

Prototype reactor operations consist of the Gentilly-1 and Douglas Point prototype nuclear stations.

11. Subsequent event

On May 23, 1985, the Government confirmed the closure of the heavy water plants at Glace Bay and Port Hawkesbury. This is consistent with the recommendation first made by the Corporation in 1982. Closure plans and costs are now being finalized. The costs of plant operation and closure will continue to be part of the government-funded nuclear support program.

With adequate inventory on hand to meet the foreseeable demand for heavy water from both the domestic and international markets, the closures will have no adverse impact on the Corporation's ability to service its existing and future CANDU customers.

SUMMARY PAGE

CANADA DEPOSIT INSURANCE CORPORATION

MANDATE

To provide limited insurance in respect of individuals' deposits with federal institutions (banks, trust and loan companies) and approved provincial institutions (trust and loan companies).

BACKGROUND

Established by the *Canada Deposit Insurance Corporation Act* in 1967, the corporation by 1982 accumulated, from premiums received, substantial reserves in its Deposit Insurance Fund but payments to depositors of insolvent financial institutions recently caused this fund to have a net deficit position.

CORPORATION DATA

HEAD OFFICE	1808 - 112 Kent Street P.O. Box 2340, Station D Ottawa, Ontario K1P 5W5
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Michael Wilson, P.C., M.P.
DEPARTMENT	Finance
DATE AND MEANS OF INCORPORATION	The *Canada Deposit Insurance Corporation Act* (R.S.C. 1970, C. C-3, as amended).
CHIEF EXECUTIVE OFFICER	Charles C. de Léry
CHAIRMAN	W.A. Kennett (Acting)*
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	**1983**	**1982**	**1981**
At the end of the year				
Total Assets	1,361	1,157	255	233
Obligations to the private sector	976	805	nil	nil
Obligations to Canada	nil	30	nil	nil
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	(30)	30	nil	nil

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* Ronald McKinlay became Chairman on 85/09/30.

CANADA DEPOSIT INSURANCE CORPORATION

AUDITOR'S REPORT

THE HONOURABLE MICHAEL WILSON, P.C., M.P.
MINISTER OF FINANCE

I have examined the balance sheet of the Canada Deposit Insurance Corporation as at December 31, 1984 and the statements of investment and administrative operations, deposit insurance fund and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, except for the change in accounting policy as described in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements, have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Deposit Insurance Corporation Act and the by-laws of the Corporation.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 23, 1985

BALANCE SHEET
AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES	1984	1983
Cash and treasury bills	79,459	145,424	Bank indebtedness	22,273	
Investments		21,001	Accounts payable	4,737	726
Premiums and other accounts receivable	12,388	10,643	Income taxes payable	454	1,145
Accrued interest on treasury bills	541	2,043	Loans from member institutions	953,910	805,266
Mortgages	2,224	9,174	Loans from the Consolidated Revenue Fund		30,000
Loans to member institutions (Note 4)	1,064,790	944,625	Deferred income taxes	545	1,473
Claims in respect of insured deposits (Note 5)	200,974	23,514		981,919	838,610
Furniture, equipment and leasehold improvements	186	81	General provision for loss (Note 6)	1,250,000	650,000
				2,231,919	1,488,610
			DEPOSIT INSURANCE FUND		
			Deficiency at year end	(871,357)	(332,105)
	1,360,562	1,156,505		1,360,562	1,156,505

Approved by the Board:

ROBERT DECOSTER
Chairman

W.E.A. KENNETT
Director

STATEMENT OF INVESTMENT AND ADMINISTRATIVE OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Interest revenue		
Treasury bills	11,352	10,723
Canada bonds	163	3,961
Mortgages	752	1,255
Other	123	401
	12,390	16,340
Expenses		
Inspection and other fees	1,629	1,683
General, administrative and other	1,008	807
Salaries and employee benefits	433	262
	3,070	2,752
Earnings before income taxes	9,320	13,588
Income taxes		
Current	6,709	12,045
Deferred	(928)	(325)
	5,781	11,720
Net earnings from investment and administrative operations	3,539	1,868

STATEMENT OF DEPOSIT INSURANCE FUND FOR THE YEAR ENDED DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Deficiency (surplus) beginning of year	332,105	(253,129)
Insurance operations		
Premiums	53,884	51,098
Interest on loans to member institutions	112,451	62,188
	166,335	113,286
General provision for loss (Note 6)	600,000	650,000
Recovery of claim		(440)
Interest on loans from member institutions	109,126	50,828
	709,126	700,388
Gross (loss) from insurance operations	(542,791)	(587,102)
Deficiency before net earnings from investment and administrative operations	874,896	333,973
Net earnings from investment and administrative operations	3,539	1,868
Deficiency end of year	871,357	332,105

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Source of funds		
Operations		
Net earnings from investment and administrative operations	3,539	1,868
Items not affecting funds		
Deferred income taxes	(928)	(325)
Net amortization of premiums and discounts	(77)	(333)
Depreciation and amortization	50	31
	2,584	1,241
Loans from member institutions	148,644	805,266
Interest on loans to member institutions	112,451	62,188
Loans from Consolidated Revenue Fund		140,000
Repayment of loans by member institutions		50,000
Decrease in investments —Canada bonds	20,000	32,350
—Other bonds and debentures	1,006	162
Recoveries of claims in respect of insured deposits	407	1,060
Increase in accounts payable	4,011	225
Increase in income taxes payable		1,125
Premiums for the year	53,884	51,098
Realization of mortgages	7,021	4,397
Bank overdraft	22,273	
Decrease in accrued interest	1,502	
	373,783	1,149,112
Application of funds		
Loans to member institutions	120,165	942,483
Interest on loans from member institutions	109,126	50,828
Repayment of loans from Consolidated Revenue Fund	30,000	110,000
Increase in premiums and other accounts receivable	1,745	9,358
Increase in accrued interest		771
Purchase of furniture, equipment and leasehold improvements	154	78
Payment of claims in respect of insured deposits	177,867	22,783
Decrease in income taxes payable	691	
	439,748	1,136,301
Increase (decrease) in cash and treasury bills	(65,965)	12,811
Cash and treasury bills at beginning of the year	145,424	132,613
Cash and treasury bills at end of the year	79,459	145,424

CANADA DEPOSIT INSURANCE CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984
(Amounts in thousands of dollars unless otherwise stated)

1. Authority and objective

The Corporation was established in 1967 by the Canada Deposit Insurance Corporation Act (the Act). It is a Crown corporation named in Schedule C Part I of the Financial Administration Act.

The Corporation's principal objective is to provide insurance on deposits with member institutions (banks, and federal and provincial trust and loan companies) up to $60,000 per depositor per institution. Under section 11 of the Act, the Corporation may acquire assets from, or advance funds to, member institutions to reduce or avert a threatened loss to the Corporation.

2. Accounting policies (see Note 3)

Basis of preparation

These financial statements have been prepared in accordance with accounting principles generally accepted in Canada. Note 3 sets out a change in an accounting policy which has taken place in the current year.

These financial statements do not reflect the assets, liabilities and operations of member institutions whose operations the Corporation is financing in order to secure an orderly wind down.

The more significant policies adopted are set out below.

Premium recognition

Premiums are based on insured deposits accepted by member institutions as at April 30 of each year and are collectible by December 31 of the year. Premiums are recognized when collectible.

General provision for loss

The general provision for loss reflects the Corporation's best estimate of losses arising in respect of funds advanced to member institutions, of claims against insolvent member institutions for payments made to insured depositors and likely claims and costs resulting from operations up to year end and insolvencies reported subsequently (Note 9).

3. Change in accounting policy

The Corporation has adopted an accounting policy in respect of the general provision for loss as reflected in Note 2 above. Previously the general provision for loss represented only the accumulated deficits of insolvent member institutions as at the financial statement date.

The effect of this change in accounting policy, which has not been applied retroactively, has been to increase the general provision for loss by approximately $460 million (see Note 6).

4. Loans to member institutions

During 1983, certain member institutions experienced financial difficulties and were placed under the control of regulatory authorities. Subsequently, and in accordance with section 11(a) of the CDIC Act, the Corporation entered into agency agreements with other member institutions (agents) to ensure that the respective operations of these troubled companies would be wound down in an orderly fashion over a five-year term. The liabilities and operations of these companies are being financed on a continuing basis by way of direct loans or by the respective agents providing loans on behalf of the Corporation.

As at December 31, 1984, loans made directly or by agents on behalf of the Corporation were as follows:

Member institutions	Direct	By agents	Total
Under agency agreements			
Greymac Mortgage Corporation	55,000	50,250	105,250
Greymac Trust Company	40,434	119,500	159,934
Fidelity Trust Company	38,332	257,774	296,106
Crown Trust Company		297,750	297,750
Seaway Mortgage Corporation		54,500	54,500
District Trust Company		11,026	11,026
	133,766	790,800	924,566
In liquidation			
Amic Mortgage Investment Corporation	2,083		2,083
Seaway Trust Company		137,651	137,651
	135,849	928,451	1,064,300
Accrued interest receivable	490		490
Balance December 31, 1984	136,339	928,451	1,064,790
Balance December 31, 1983	139,359	805,266	944,625

The Corporation has registered a floating charge on all the assets of the above member institutions to secure the loans. During the term of the agreements, the agents are paying all liabilities on maturity and are disposing of the assets in a manner to optimize recovery. The assets of these member institutions consist primarily of mortgages and real estate. The ultimate realization of these assets is dependent on the state of the economy, interest rate levels and the real estate market in general.

During 1984, the Corporation ceased to charge interest on loans advanced directly or by agents to member institutions placed in liquidation. It continues to assess interest on member institutions under agency agreements. Accrued interest is included on the balance sheet as part of Loans to Member Institutions.

5. Claims in respect of insured deposits

When the Corporation pays a depositor's claim it acquires a subrogation of the rights and interest of the depositor as against the assets of the member institution in liquidation. The Corporation's claims in respect of payments to insured depositors of insolvent member institutions are identified below. The date of liquidation appears in brackets.

	Claims paid to date	Recoveries to date	Write offs	Net claim 1984	Net claim 1983
Astra Trust (1980)	21,625	18,086	3,200	339	731
Amic Mortgage Investment (1983)	22,783	15		22,768	22,783
Seaway Trust (1984)	150,062			150,062	
Northguard Mortgage (1984)	27,805			27,805	
	222,275	18,101	3,200	200,974	23,514

CANADA DEPOSIT INSURANCE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

6. General provision for loss

	1984	1983
Balance, beginning	650,000	
Reported deficits of insolvent members	140,000	650,000
Anticipated future losses of insolvent members	330,000	
Provision for loss resulting from subsequent events (Note 9)	130,000	
	600,000	650,000
Balance, ending	1,250,000	650,000

7. Loans from Consolidated Revenue Fund

With the approval of the Governor in Council, the Corporation can borrow up to $1.5 billion from the Consolidated Revenue Fund. Between year end and May 17, 1985 the Corporation borrowed $325 million from the Consolidated Revenue Fund.

8. Contingent liabilities

The Corporation is a defendant in a number of judicial actions arising out of the collapse or insolvency of various member institutions over the past years. The Corporation does not believe it has any liability as a result of these actions and has therefore not provided for any potential claims.

9. Subsequent events

Subsequent to year end the following member institutions became insolvent and are being liquidated:

Pioneer Trust	February 1985
Western Capital Trust	April 1985
London Loan	April 1985

The Corporation has made payments of claims in respect of insured deposits of approximately $305 million relative to the above insolvent members. As a result, the Corporation has acquired a subrogation of the rights and interest of the depositors as against the assets of these member institutions in liquidation.

Further, the Canadian Commercial Bank was provided with a refinancing loan whereby CDIC participated to the extent of $75 million. No provision for loss has been projected since CDIC expects to be fully reimbursed.

10. Deposit insurance fund deficiency

The Corporation does not believe that its current rate of premium assessments which are the maximum allowed by the Act are sufficient to permit the elimination of the deposit insurance fund deficiency.

11. Income taxes

The Corporation is subject to federal income tax on its investment income less administrative expenses. Neither premiums nor claims in respect of the insurance program are subject to taxation.

12. Insured deposits

Deposits insured by the Corporation, on the basis of returns received from member institutions as at April 30, 1984 and 1983 are as follows:

	1984	1983
	(in billions of dollars)	
Federal institutions	149	142
Provincial institutions	13	12
	162	154

13. Comparative figures

Certain of the 1983 figures have been reclassified so as to conform with the presentation adopted in 1984.

SUMMARY PAGE

CANADA DEVELOPMENT INVESTMENT CORPORATION

MANDATE

To privatize its holdings while gaining a fair return for Canada in the process and, in the interim, to ensure that its subsidiaries are managed in a sound commercial manner.

BACKGROUND

CDIC was incorporated in 1982 to hold and manage enterprises and investments assigned to it by the federal government, and to divest those enterprises and investments when commercially feasible. Investments currently owned by CDIC, or assigned to it for management, include Canadair, de Havilland, Eldorado Nuclear, Teleglobe, Canada Development Corporation and Massey-Ferguson. CDIC also briefly had responsibility for the government's interests in several East Coast fishery companies. On October 30, 1984 the Minister of Regional Industrial Expansion stated that most of the assets owned or administered by this parent Crown corporation would be offered for sale to the private sector.

CORPORATION DATA

HEAD OFFICE	1 First Canadian Place Toronto, Ontario M5X 1A4
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Sinclair Stevens, P.C., Q.C., M.P.
DEPARTMENT	Regional Industrial Expansion
DATE AND MEANS OF INCORPORATION	By Canada Development Corporation under the *Canada Business Corporations Act*.
CHIEF EXECUTIVE OFFICER	Paul M. Marshall
CHAIRMAN	Richard Bonnycastle
AUDITOR	Peat, Marwick, Mitchell and Co. and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	12 months to Dec. 31, 1984	9 months to Dec. 31, 1983 (as restated)	10 months to March 31, 1983
At the end of the period			
Total Assets	679	175	(778)
Obligations to the private sector*	1,299	1,208	nil
Obligations to Canada	nil	negl	negl.
Equity of Canada	(709)	(1,042)	(779)
Cash from Canada to subsidiaries in the period			
— budgetary	550	300	400
— non-budgetary	nil	nil	nil

* Does not include accounts payable and accrued liabilities and payables to related parties. The obligations are largely those of a subsidiary, Canadair Financial Corporation Inc., whose obligations, unlike those of other subsidiaries, are not reflected in the equity value which is reproduced here from the corporation's consolidated financial statements.

CANADA DEVELOPMENT INVESTMENT CORPORATION

AUDITORS' REPORT

THE HONOURABLE SINCLAIR McKNIGHT STEVENS, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA DEVELOPMENT INVESTMENT CORPORATION

We have examined the consolidated balance sheet of Canada Development Investment Corporation as at December 31, 1984 and the consolidated statements of income (loss) and accumulated deficit, contributed surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the corporation and of its wholly-owned subsidiaries that have come to our notice during our examination of the consolidated financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, and the charters and by-laws of the corporation and its wholly-owned subsidiaries.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Toronto, Canada
March 28, 1985

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983 (as restated)
Current assets		
Cash and short-term investments	9,863	8,435
Due from related parties	710	73
	10,573	8,508
Investments	606,067	142,519
Unamortized foreign exchange losses	61,514	24,111
Other	411	337
	678,565	175,475

LIABILITIES AND SHAREHOLDER'S DEFICIENCY	1984	1983 (as restated)
Current liabilities		
Accounts payable and accrued liabilities	14,177	9,029
Payable to related parties	74,551	207
Accrued interest	37,957	38,489
Principal due within one year on long-term debt	13,217	37,332
Bank indebtedness		20,379
Payable to the Government of Canada		500
	139,902	105,936
Long-term debt of Canadair Financial	1,247,540	1,111,954
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—Unlimited number of common shares		
Issued and fully paid—101 common shares	1	1
Contributed surplus	1,772,007	1,222,007
Accumulated deficit	(2,480,885)	(2,264,423)
	(708,877)	(1,042,415)
	678,565	175,475

The accompanying notes are an integral part of these financial statements.

Commitments and contingencies (Notes 2, 4 and 10)

On behalf of the Board:

PAUL M. MARSHALL
Director

DONALD McQ. SHAVER
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

CONSOLIDATED STATEMENT OF INCOME (LOSS) AND ACCUMULATED DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	Canadair	de Havilland	Eldorado	CDIC	1984 Total	1983 (restated)
Operating income (loss)	7,338	11,363	65,457	(650)	83,508	(91,013)
Financial expense	1,504	9,878	52,316	185,906	249,604	201,692
Unusual expense items	(285)	41,658	3,119		44,492	262,389
Royalty and tax expense	1,523	204	16,595		18,322	8,639
	4,596	(40,377)	(6,573)	(186,556)	(228,910)	(563,733)
Extraordinary items	1,448		11,000		12,448	
Net income (loss) for the year	6,044	(40,377)	4,427	(186,556)	(216,462)	
Total for the year ended December 31, 1983 (as restated)	(184,516)	(236,474)	9,958	(152,701)		(563,733)
Accumulated deficit, beginning of year					(2,264,423)	(1,700,690)
Accumulated deficit, end of year					(2,480,885)	(2,264,423)

The accompanying notes are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Balance, beginning of year	1,222,007	922,007
Contributed in cash by the Government of Canada to subsidiaries		
Canadair Financial	310,000	240,000
de Havilland	240,000	60,000
Balance, end of year	1,772,007	1,222,007

The accompanying notes are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983 (as restated)
Sources of Funds		
From corporate operations	(650)	(3,006)
Add item not affecting cash—Depreciation	130	35
	(520)	(2,971)
Contributed surplus (Canadair Financial)	310,000	240,000
Distribution of funds from Eldorado		10,000
Increase (decrease) in accounts payable	5,148	(15,958)
Increase in long-term debt	40,212	84,111
Decrease (increase) in other items, net	1,754	(238)
	356,594	314,944
Uses of Funds		
Interest and financing expenses on debt assumed net of amortization of foreign exchange losses	152,050	136,056
Loan from Government of Canada	500	(500)
Decrease in payable to related parties	80,656	
Decrease (increase) in bank indebtedness	23,507	(15,733)
Deemed contribution to Canadair Limited	98,453	186,686
	355,166	306,509
Increase in cash and short-term investments	1,428	8,435
Cash and short-term investments, beginning of year	8,435	
Cash and short-term investments, end of year	9,863	8,435

The accompanying notes are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. The corporation

Canada Development Investment Corporation ("the corporation") was incorporated on May 26, 1982 under the provisions of the Canada Business Corporations Act and is wholly-owned by Her Majesty in right of Canada. The corporation is subject to the Financial Administration Act and the Government Companies Operation Act and is an agent of Her Majesty.

2. Basis of presentation

These financial statements, which have been prepared in accordance with generally accepted accounting principles as applicable to a going concern, show that the corporation has a substantial shareholder's deficiency and that there were substantial losses in the year. In addition to the large deficiency, the corporation has, through its subsidiary Canadair Financial Corporation Inc. ("Canadair Financial"), a significant amount of long-term debt (see Note 5). This raises questions as to the corporation's ability to continue as a going concern.

The Government of Canada has the authority to guarantee certain financial arrangements of Canadair Financial with financial institutions to a maximum of $1,350 million. The corporation's forecast cash requirements indicate that, without additional financing arrangements, the total debt for which Canadair Financial expects to need Government guarantees will exceed the authorized limit of $1,350 million in 1985. Additional capital subscriptions or an increase in the guarantee limit, or both, will be necessary to provide Canadair Financial with the working capital required to ensure that the company can continue to liquidate its liabilities as they become due. The Government of Canada has confirmed its intention to increase the equity of Canadair Financial by an amount of $300 million through additional funding authority included in supplementary estimates to be approved by the Parliament of Canada before March 31, 1985.

In a statement dated October 30, 1984, the Minister of the Government of Canada responsible for the corporation announced the intention of the Government to cause the corporation to dispose of its investments in Massey-Ferguson Limited ("Massey-Ferguson"), Canadair Limited ("Canadair"), The de Havilland Aircraft of Canada, Limited ("de Havilland") and Eldorado Nuclear Limited ("Eldorado") in an orderly fashion. The Board of Directors of the corporation is developing an approach to the divestiture of these investments which would meet the requirements of the Government; however, no formal plan to dispose of the investments has been approved by the Government. Any divestiture plan or proposal will require formal approval by the Government pursuant to the requirements of the Financial Administration Act.

As no formal plans of divestiture have been presented for approval, the corporation believes that it is appropriate to continue to carry the investments in Canadair, de Havilland and Eldorado on the equity basis of accounting. Eventual disposal prices may be more or less than these carrying values.

3. Significant accounting policies

(a) Basis of consolidation

The financial statements of Canadair Financial have been consolidated with those of the corporation.

(b) Investments in non-consolidated subsidiaries

Investments in subsidiaries, Canadair, de Havilland and Eldorado are accounted for on the equity basis. A consolidation of the corporation's financial statements and these subsidiaries has not been prepared as the corporation believes that the equity method provides a more informative presentation, to the shareholder. The consolidated financial statements of each non-consolidated subsidiary are attached.

(c) Portfolio investments

The corporation's portfolio investments are accounted for on the cost basis, unless there has been a measurable impairment in value which is other than temporary, in which case the investment is written down to recognize the loss.

(d) Foreign currency translation

Foreign currency assets and liabilities are translated into Canadian dollars in accordance with the temporal method. Under that method, monetary assets and liabilities are translated at the year-end rate, non-monetary assets and liabilities are translated at rates in effect on the dates of the transactions.

Exchange variances resulting from the translation of term bank loans and other long-term debt are deferred and amortized on a straight-line basis over the life of the debt.

The effect of the changes in exchange rates on forward exchange contracts entered into by the corporation is:

(i) included in the determination of net income for the year in which the change occurs, if the life of the contract expires in the current or following fiscal year; or

(ii) amortized over the life of the contract if the life of the contract extends beyond the end of the following fiscal year.

(e) Unamortized discount and expenses on long-term debt

Discount and expenses on long-term debt are amortized on a straight-line basis over the life of the debt and included in interest and other financing expenses.

4. Investments

A financial restructuring of Canadair Limited was completed on March 30, 1984, wherein a new subsidiary corporation was formed with the name "Canadair Limited". Old Canadair changed its name to Canadair Financial Corporation Inc. ("Canadair Financial") and transferred its business assets and current liabilities to the newly-formed Canadair Limited ("Canadair") while retaining its $1.1 billion in debt and accrued interest and deferred charges. As this restructuring did not change the corporation's beneficial interest in the assets, liabilities and operations of Canadair, the restructuring has been accounted for as a "reverse pooling of interests". Accordingly, the financial statements of both Canadair and Canadair Financial have been prepared as if the restructuring had occurred prior to 1983. In addition, the corporation continues to record its investment in Canadair on the equity basis and consolidates Canadair Financial with its own financial statements.

As a result, the opening balance of the investment account in Canadair has been restated as follows:

	(in thousands of dollars)
As previously reported December 31, 1983	(1,254,998)
Balances arising from restructure	
Long-term debt	1,111,954
Current liabilities	104,085
Unamortized foreign exchange loss	(24,111)
As restated	(63,070)

The resulting carrying value of the investments is as follows:

	1984	1983
	(in thousands of dollars)	
(a) Non-consolidated subsidiaries		
Canadair	196,428	(63,070)
de Havilland	21,082	(178,541)
Eldorado	262,208	257,781
	479,718	16,170
(b) Portfolio investment		
Series D Preferred Shares of Massey-Ferguson	126,349	126,349
	606,067	142,519

The corporation believes that there is a possibility that the cost of its investment in Massey-Ferguson, as reflected in these financial statements, exceeds the value of that investment; however, the specific value of this portfolio investment is not reasonably estimable at this time.

The Government of Canada provides authorities and guarantees for the borrowings of Canadair, de Havilland and Eldorado as follows:

	Maximum Authorities	Maximum Guarantees	Utilization as at December 31, 1984
	(in thousands of dollars)		
Canadair			
de Havilland		450,000	54,763
Eldorado	600,000		581,700

In addition to the specific borrowings against authorities and guarantees, as outlined above, Canadair has a mortgage and other debt payable of $16,215 as at December 31, 1984.

5. Long-Term Debt of Canadair Financial

	1984	1983
	(in thousands of dollars)	
Term loan due October 4, 1984 with interest at 9¾% (U.S. $30 million)		37,332
Term loan due August 22, 1985 with interest at 9¾% (U.S. $10 million)	13,217	12,444
Term bank loan due May 7, 1986 with interest at LIBOR plus ½% (U.S. $187.5 million)	247,819	233,325
Term bank loan due December 1, 1986 with interest at LIBOR plus ⅜% (U.S. $75 million)	99,128	93,330
Term notes due March 15, 1987 with interest at 15½%, callable after March 15, 1985 at 101% of principal amount; 100½% after March 15, 1986 (U.S. $150 million)	198,255	186,660
Notes due June 1, 1987 with interest at 16⅜% (U.S. $50 million)	66,085	62,220
Term bank loan due November 11, 1988 with interest at LIBOR plus ⅜% or U.S. prime rate, revolving to November 11, 1986 with payments equal to 25% of the outstanding balance commencing from May 11, 1987 and continuing semi-annually until maturity (U.S. $85 million)	112,345	74,664
Syndicated term loan due March 6, 1989 with interest at LIBOR plus ⅜% or U.S. prime rate to March 12, 1985 and LIBOR plus ½% or U.S. prime rate plus ⅛% thereafter, revolving to March 6, 1987, with payments equal to 25% of the outstanding balance commencing from September 6, 1987 and continuing semi-annually until maturity (U.S. $75 million)	99,128	62,220
Notes due November 15, 1989 with interest at 12½% callable at a maximum of 105% of principal amount (U.S. $175 million)	231,298	217,770
Term loans due March 22, 1992 with interest at prime rate less ¼%, revolving until March 22, 1987, with payments equal to 5% of the outstanding balance commencing from March 22, 1988 and continuing semi-annually with the balance repayable at maturity	63,216	42,444
Term loan due March 22, 1992 with interest at prime rate less ¼%, with payments equal to $5 million commencing form March 22, 1988 and continuing semi-annually with the balance repayable at maturity	100,000	100,000
Discounted note due April 26, 1992 with interest at 8½% with annual installments of U.S. $6 million commencing April 26, 1988 (U.S. $30 million)	39,650	37,332
Less unamortized discount on issuance of long-term debt	(9,384)	(10,455)
Sub-total	1,260,757	1,149,286
Less principal included in current liabilities	(13,217)	(37,332)
	1,247,540	1,111,954

Maturities of long-term debt in the years 1985 to 1989, inclusive, are as follows:

	(in thousands of dollars)
1985	13,217
1986	346,947
1987	345,214
1988	122,984
1989	280,332

6. Interest and other financing expenses—Canadair Financial

	1984	1983
	(in thousands of dollars)	
Interest on long-term debt (including amortization of discount)	146,641	132,821
Interest on other debt	2,713	1,931
Foreign exchange	36,552	14,943
	185,906	149,695

7. Operating income (loss)—CDIC

	1984	1983
	(in thousands of dollars)	
Service fees from subsidiaries	5,862	2,249
Interest earned on short-term investments	694	552
	6,556	2,801
Corporate expenses	7,206	5,807
	(650)	(3,006)

8. Directors' and officers' remuneration

	Directors' Fees	Salaries and Benefits	Other	Total
	(in thousands of dollars)			
Remuneration of Directors				
Number of Directors:15				
Incurred by the corporation	151			151
Remuneration of Officers(1)				
Incurred by the corporation		1,117	72(2)	1,189
Totals	151	1,117	72	1,340

Note 1 There were eleven persons who served as officers during the year. There were seven officers at year end.

Note 2 The estimated cost to the corporation in 1984 of the benefits proposed to be paid under a registered pension plan.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984—*Concluded*

9. Income Tax

As at December 31, 1984, Canadair Financial has tax losses of $1,596 million available to reduce taxable income expiring as follows:

	(in thousands of dollars)
1987	1,108,000
1990	256,000
1991	232,000
	1,596,000

10. Lease commitments

Lease commitments under operating leases for office premises with terms of more than one year total $1,172,000. The aggregate annual minimum lease payments under these arrangements is as follows:

	(in thousands of dollars)
1985	526
1986	499
1987	147
	1,172

During the year certain offices of the corporation were closed. The estimated cost of cancelling these leases is included in the consolidated financial statements.

APPENDIX 1

CANADAIR LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDERS OF
CANADAIR LIMITED

We have examined the consolidated balance sheet of Canadair Limited as at December 31, 1984 and the consolidated statements of income (loss), retained earnings (deficit) and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the financial restructuring transactions explained in Note 2 to the consolidated financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions that have come to our notice in the course of our examination of these consolidated financial statements have been in all significant respects in accordance with the Financial Administration Act and regulations and the charter and by-laws of the Corporation.

THORNE RIDDELL
Chartered Accountants

Montreal, Canada
March 28, 1985

CONSOLIDATED BALANCE SHEET
AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983 (restated Note 2)
Current assets		
Cash	5,331	5,115
Accounts receivable	34,736	35,248
Receivable from affiliate (Note 2)	74,405	
Contracts and programs in process and inventories less advances and progress billings (Note 5)	183,990	149,838
Prepaid expenses	1,381	2,358
	299,843	192,559
Property, plant and equipment (Note 6)	123,288	120,931
Less: accumulated depreciation	68,573	66,011
	54,715	54,920
Other assets		
Certificates of deposit (Note 4)	38,921	
Term receivable, net of current portion	5,490	5,138
	44,411	5,138
	398,969	252,617

LIABILITIES	1984	1983 (restated Note 2)
Current liabilities		
Accounts payable	75,558	86,166
Accrued liabilities	110,768	212,281
Current portion of long-term debt	1,789	1,542
	188,115	299,989
Long-term debt (Note 7)	14,426	15,698
Contingencies (Note 15)		
SHAREHOLDERS' EQUITY (Note 2)		
Capital stock (Note 8)	179,031	24,030
Retained earnings (deficit)	17,397	(87,100)
	196,428	(63,070)
	398,969	252,617

Approved on behalf of the Board:

GUY J. DESMARAIS
Director

GILBERT S. BENNETT
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983 (restated Note 2)
Sales	376,443	387,136
Cost of sales	309,294	364,612
Gross margin	67,149	22,524
Operating expenses		
Research and development (Note 11)	10,821	33,120
Selling and general and administrative	48,990	77,292
Interest on long-term debt	1,504	1,508
	61,315	111,920
Income (loss) before unusual items, income taxes and extraordinary item	5,834	(89,396)
Unusual items (Note 12)	285	(95,042)
Income (loss) before income taxes and extraordinary item	6,119	(184,438)
Income taxes	1,523	78
Income (loss) before extraordinary item	4,596	(184,516)
Extraordinary item		
Reduction of income taxes arising from the utilization of prior years' unclaimed tax deductions	1,448	
Net income (loss)	6,044	(184,516)

CONSOLIDATED STATEMENT OF RETAINED EARNINGS (DEFICIT)
YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983 (restated Note 2)
Deficit at beginning of year	(87,100)	(89,270)
Deemed contributed surplus (Note 2)	98,453	186,686
Income (loss) for the period	6,044	(184,516)
Retained earnings (deficit) at end of year	17,397	(87,100)

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983 (restated Note 2)
Source of funds		
From operations		
Income (loss) before extraordinary item	4,596	(184,516)
Adjustments for non-cash items		
Depreciation	5,374	5,963
Deferred income taxes	1,448	
Total from operations	11,418	(178,553)
Issue of shares for cash	155,001	
Decrease in accounts receivable from affiliate—Cash payments	80,595	
Deemed contribution from affiliate (Note 2)	98,453	186,686
Decrease in accounts receivable	512	7,797
Decrease in prepaid expenses	977	2,682
Total sources	346,956	18,612
Uses of funds		
Certificates of deposit (Note 4)	38,921	
Loan to affiliate (Note 2)	155,000	
Additions to equipment, net	5,169	2,704
Decrease (increase) in accounts payable and accrued liabilities, net	112,121	(425)
Increase in contracts and programs in process and inventories, net	34,152	22,187
Increase in other assets	352	9
Decrease (increase) in debt	1,025	(5,481)
Total uses	346,740	18,994
Increase (decrease) in cash	216	(382)
Cash at beginning of year	5,115	5,497
Cash at end of year	5,331	5,115

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1984

1. Summary of significant accounting policies

Basis of presentation and consolidation

The financial statements give effect to a financial restructuring which was completed on March 30, 1984 (Note 2).

The consolidated balance sheet and consolidated statements of income, retained earnings (deficit) and changes in financial position include the assets and liabilities, results of operations and changes in financial position of the Company's wholly-owned subsidiaries, Canadair Services Limited, Canadair Challenger Inc. and Challenger Aviation Service GmbH.

Accounting for long-term contracts and programs

In accordance with industry practice, work in process under long-term government contracts and commercial contracts and programs is classified as a current asset on the balance sheet even though a portion is not expected to be realized within one year.

Government contracts are accounted for primarily using the percentage-of-completion method whereby sales are recorded as costs are incurred or as units are delivered and include that proportion of estimated earnings at contract completion that costs incurred to date bear to estimated costs at contract completion. Work in process includes direct costs incurred, factory overhead, general and administrative expenses, plus estimated earnings on such costs, less advances and progress billings. Earnings are included in income only when sufficient production has been

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1984—*Continued*

accomplished to permit estimation of total contract earnings with a minimum of risk. At such time, earnings are recorded based on the work completed to date. Estimated losses are charged to income as soon as they are identified.

Commercial contracts and programs are accounted for primarily under the program method of accounting and are stated at actual production costs incurred, including factory overhead, and, except for the Challenger program (Note 3), development, tooling and general and administrative expenses, less advances and progress billings. Sales and earnings are recognized as units are delivered. The cost of delivered units is calculated at the actual selling price less the gross margin, which is estimated for the program using a conservative program quantity for accounting purposes. Program assessments are performed periodically to determine the estimated gross margin percentage. Should a negative gross margin be forecast, the work in process is written down to estimated net realizable value.

Estimated earnings or losses on government contracts and commercial contracts and programs are determined from projected revenues and manufacturing costs taking into account factors such as expected sales, price levels, production costs and other variables which may be beyond the Company's control. Because these factors cannot be measured with precision, the estimates are subject to periodic revisions. Earnings and losses recorded in the current year may include the cumulative effects of revisions to prior years' estimates.

Title to work performed under certain contracts in process and to related inventories is vested in the customer in accordance with contract provisions.

Inventories

Inventories of commercial products, materials and spare parts are stated at the lower of average cost or estimated net realizable value.

Research and Development Costs

Research and development costs recoverable pursuant to contracts are included in work in process. Product development costs directly related to company-sponsored production programs are currently charged to income.

Foreign currency translation

Foreign currency assets and liabilities, including those of foreign subsidiaries, Canadair Challenger Inc. and Challenger Aviation Service GmbH, are translated into Canadian dollars in accordance with the temporal method. Under that method, monetary assets and liabilities are translated at the year-end rate and non-monetary assets, liabilities, revenue and expenses are translated at the effective rate at the time of the transaction.

Property, plant and equipment

Buildings, machinery and equipment are stated at cost. Land is stated at the 1974 appraised value net of disposals.

Depreciation is provided principally on a declining balance basis. The depreciation rates for buildings vary from 4% to 10% and the rates for machinery and equipment vary from 20% to 30%. The depreciation of certain machinery is based on usage over the estimated life of the machinery.

Pension costs

Current service costs under Company pension plans are charged to costs incurred as they accrue and are funded as necessary following the most recent actuarial review of the plans. Past service costs are changed to costs incurred over varying periods as they are funded.

2. Financial restructuring

A financial restructuring of the Company was completed on March 30, 1984. In essence, the restructuring separated the Company's active business assets and liabilities from the government-guaranteed debt.

The mechanics of the restructuring were as follows:

(a) Canada Development Investment Corporation (the Company's parent company) formed the Company as a new subsidiary corporation with the name "Canadair Limited";

(b) the former Canadair corporation changed its name to Canadair Financial Corporation Inc. ("Canadair Financial");

(c) the Government of Canada made an equity contribution of $310 million to Canadair Financial; Canadair Financial made an equity investment of $155 million in the Company; the Company loaned the $155 million (interest-free and repayable on demand) to Canadair Financial to permit Canadair Financial to reduce temporarily its outstanding indebtedness; and

(d) the Company acquired the active business assets and liabilities of Canadair Financial, leaving Canadair Financial with $1.1 billion in debt and accrued interest and related deferred charges.

The restructuring left the Company with a long-term debt of $15.5 million and provided shareholders' equity of $179 million.

The restructuring of the Company has been accounted for as a "reverse pooling of interests", whereby, amongst other things, the business assets and liabilities acquired by the Company continue to be recorded at their previous book values. The following analysis is a summary of the balance sheets of the Company and Canadair Financial at March 30, 1984 resulting from the allocation of the assets and liabilities:

	Prior to Re-structuring	Re-structuring	Canadair Financial	Company
		(in thousands of dollars)		
		Unaudited		
Current assets	219.1			219.1
Receivable from Canadair Financial		155.0		155.0
Investment in the Company		179.0	179.0	
Fixed assets	55.2			55.2
Other assets	55.3		50.0	5.3
Total assets	329.6	334.0	229.0	434.6
Current liabilities	240.1			240.1
Payable to the Company		155.0	155.0	
Current debt and accrued interest	90.8		90.8	
Long-term debt	999.7		984.2	15.5
Total liabilities	1,330.6	155.0	1,230.0	255.6
Shareholders' equity (Deficit)	(1,001.0)	179.0	(1,001.0)	179.0
Total liabilities and shareholders' equity	329.6	334.0	229.0	434.6

Under the reverse pooling of interests accounting presentation of the restructuring, the Company's financial statements reflect the financial results of the business which was transferred to it on

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1984—*Continued*

March 30, 1984, as if the Company had acquired that business prior to 1983. Comparative numbers for 1983 have been restated as if the Company's net cash requirements had been funded by deemed contributions of capital from Canadair Financial. Accordingly, the deficit at December 31, 1983 of $87.1 million ($89.3 million at December 31, 1982) represents the excess of the Company's losses over contributed surplus deemed to have been received.

The capital stock of the Company ($179 million) represents the value of the net assets acquired at March 30, 1984 ($24 million) plus the amount of the equity investment in the Company made by Canadair Financial on that date ($155 million).

For income tax purposes, the depreciable assets were transferred to the Company at their undepreciated capital cost. The tax loss carried forward as at December 31, 1983 of $1,391 million is not available to the Company to reduce future taxable income.

3. Challenger program

The Company follows the program method of accounting (Note 1) for the Challenger 601 program, based on a program accounting quantity of 62 aircraft, the cumulative number of aircraft currently committed to production. In order to support the present production schedule for 1987 and subsequent years, the Company has entered into commitments aggregating $208 million with suppliers for the purchase of certain long lead items for use in building Challenger 601 aircraft beyond the present program accounting quantity of 62 aircraft. Subsequent to the financial restructuring (Note 2), a conservative rate of gross margin has been recorded on the aircraft delivered. The Company is currently producing Challenger 601 aircraft at the rate of approximately 15 per year.

Pursuant to a program assessment made as of December 1982, all non-recurring program costs were written off and, accordingly, the current inventoried costs do not include any amounts of development, tooling and excess early learning or other deferred costs. All Challenger product improvement, product support, marketing and general and administrative costs are expensed as incurred. Aircraft in finished goods inventory are valued at the lower of cost or estimated net realizable value.

At December 31, 1984, a total of 120 aircraft had been produced under the Challenger program, made up of 85 Challenger 600 and 35 Challenger 601 aircraft.

4. Certificates of deposit

Pursuant to a contract for the sale of CL-601 aircraft, the Company received from a customer advance payments of $38.9 million in December 1984 and $47.8 million in January 1985. The advance payments have been invested in certificates of deposit, which certificates have been assigned by the Company to a financial institution as security for an advance payment guarantee provided to the customer by the financial institution as required under the contract. The certificates will be released to the Company as outfitted aircraft are delivered to the customer commencing in January 1986.

5. Contracts and programs in process and inventories

Contracts and programs in process and inventories at December 31 consisted of:

	1984	1983
	(in thousands of dollars)	
Challenger Program		
Finished goods including aircraft, less advances of nil (1983—$15.9 million)	83,470	69,584
Work in process, materials, parts and supplies less advances of $41.6 million (1983—$56.9 million)	58,514	33,372
	141,984	102,956
Other Commercial Programs, Contracts and Products		
Finished goods including aircraft	14,125	19,729
Work in process, materials, parts and supplies less advances and progress billings of $42.9 million (1983—$6.2 million)	17,311	19,445
	31,436	39,174
Government Contracts		
Work in process	10,570	7,708
	183,990	149,838

6. Property, plant and equipment

Property, plant and equipment at December 31 consisted of:

	1984			1983
	Assets	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Buildings	44,599	20,223	24,376	25,039
Machinery and equipment				
Owned	59,372	43,608	15,764	13,431
Capital leases	7,249	4,742	2,507	4,382
	111,220	68,573	42,647	42,852
Land, at 1974 appraised value, net of disposals	12,068		12,068	12,068
	123,288	68,573	54,715	54,920

7. Long-term debt

Long-term debt at December 31 consisted of:

	1984	1983
	(in thousands of dollars)	
Mortgage loan due January 1, 1994, with interest at 7½% to January 1, 1989 and 7¼% thereafter with semi-annual payments commencing January 1, 1987 (U.S. $6 million)	7,930	7,466
Defence Industry Productivity Program funding	1,733	2,063
Obligations under capital lease due February 28, 1989 with interest at 13¼%	5,338	6,108
Obligations under capital lease expiring through 1987 with interest varying from 9 1/10% to 19 1/50%	1,214	1,603
Total long-term debt	16,215	17,240
Less principal included in current liabilities	(1,789)	(1,542)
	14,426	15,698

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1984—*Continued*

Estimated repayments in future years are as follows:

	Capital leases	Other long-term debt
	(in thousands of dollars)	
1985	2,263	307
1986	2,231	285
1987	1,931	1,078
1988	1,669	1,078
1989	302	1,276
Subsequent years		5,639
	8,396	9,663
Interest on capital leases	(1,844)	
	6,552	9,663

8. Capital stock

The authorized capital stock of the Company consists of an unlimited number of common shares and an unlimited number of non-voting, redeemable, preferred shares with a non-cumulative dividend entitlement of 8% of their paid-up value.

On March 30, 1984, the date of the financial restructuring, the Company issued 10 million common shares for a cash consideration of $1 thousand, 155,000 preferred shares for a cash consideration of $155 million and 24,030 preferred shares in consideration for the net assets transferred to the Company (Note 2).

9. Sales by class of business

Substantially all of the Company's operations are in the aerospace industry. Sales were distributed as follows:

	1984	1983
	(in thousands of dollars)	
Aircraft	354,768	370,091
Surveillance systems	17,375	12,595
Other	4,300	4,450
	376,443	387,136

The company had export sales in 1984 of $313.5 million (1983—$343 million).

10. Related party transactions

The Company is a wholly-owned subsidiary of Canada Development Investment Corporation, a Crown corporation, and is dependent on the Government of Canada for its financing requirements.

Sales to the Government (including entities controlled by the Government) amounted to $47.6 million in 1984 (1983—$18.3 million). Amounts due from and owing to the Government at December 31, 1984 were $4.4 million and $2.9 million, respectively (1983—$2.5 million and $26.2 million, respectively). Related party sales during the year were made on the same terms and conditions as similar sales to unrelated parties. In 1983 the Government of Canada ordered 17 CL-215 aircraft. Progress payments against that order in 1984 amounted to $34 million.

Interest in the amount of $2.6 million on deferred suppliers' claims which were provided for prior to restructuring (Note 2) has been recovered from Canadair Financial.

A management fee of $3.2 million was paid to Canada Development Investment Corporation in 1984 (1983—$1.2 million).

11. Research and development expenses

Research and development expenses during the year were:

	1984	1983
	(in thousands of dollars)	
Company-funded research and development	23,226	33,120
Less: scientific research tax credit	(12,405)	
Net research and development	10,821	33,120

On February 14, 1984, the Company transferred to a third party a scientific research tax credit of $12.5 million arising from qualified expenditures on scientific research conducted during the period from April 20, 1983 to December 31, 1984. The net proceeds from the transfer of $12.4 million have been deducted from research and development expenses during 1984. In making the transfer, the Company waived the right to deduct $25 million of scientific research expenditures for income tax purposes ($12.4 million in 1984 and $12.6 million in 1983).

12. Unusual items

An amount of $285 thousand has been credited to unusual items in 1984. That amount comprises adjustments of $11.1 million to provisions made in prior years, offset by credits of $11.4 million from other provisions, including the reversal of an accrued amount of interest no longer required.

13. Income taxes

As at December 31, 1984, the tax values of depreciable assets exceeded corresponding net book values by approximately $110 million. In addition, the Company has unclaimed expenses of $11 million deductible in determining the taxable income of future years. The potential future tax benefits from these items have not been recognized in the financial statements.

14. Lease commitments

Future lease commitments under operating leases with terms of more than one year are as follows:

	(in thousands of dollars)
1985	5,970
1986	1,913
1987	1,164
1988	653
1989	630
Subsequent years	15,007
	25,337

Certain of the lease commitments have been provided for in accrued liabilities as at December 31, 1984.

15. Contingencies

Litigation

On May 30, 1983, the Company filed suit in the Province of Quebec against Avco Corporation of Greenwich, Connecticut, U.S.A. for damages in the amount of $109.6 million. The Company's suit alleges a failure by Avco to fulfill contract obligations involving the development, manufacturing and delivery of engines for the Challenger 600 aircraft. On August 3, 1983, Avco filed suit against the Company in the State of Connecticut claiming U.S. $100 million on the basis of the Company's alleged unilateral

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 1—*Continued*

CANADAIR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1984—*Continued*

termination of the Challenger 600 engine contract, non-payment of monies owed and damages to Avco's reputation. In addition, Avco claimed unspecified punitive damages. On December 21, 1983, the Company amended its action against Avco, increasing the damages claimed to $480 million.

In May 1984, the owners of two Challenger 600 aircraft commenced legal action in the Province of Quebec against the Company, Avco Corporation and Export Development Corporation. In the action, the aircraft owners allege aircraft performance defiencies and seek (i) to cancel the agreements under which the owners purchased their Challenger aircraft from Canadair, (ii) to cancel the contracts under which Export Development Corporation financed the owners' purchase of their Challenger aircraft, and (iii) to recover $27 million, representing in aggregate the price of the two Challenger aircraft, interest and financing charges, loss of certain transferable tax benefits and other alleged damages. The Company is actively defending the suit.

In July 1984, the owner of a Challenger CL-600 aircraft filed suit against the Company in the Province of Quebec claiming damages totalling $17.2 million. The aircraft owner alleges that his aircraft fails to meet a special performance guarantee. The Company is actively defending the suit.

Any amounts payable or receivable as a result of judgment or settlement of the above actions will be recorded in the year of judgment or settlement.

Conditional repurchase agreements

In certain specified circumstances or on the happening of certain specified events, owners of a total of eight Challenger aircraft have the right to require the Company to repurchase their aircraft. Management considers it to be unlikely that the specified circumstances or specified events will materialize.

Provisions for claims

Reductions in the production rate of the Challenger program resulted in reduced requirements for parts and materials. Suppliers of some of those parts and materials have submitted claims for recovery of increased costs attributable to reduced rates of production and delivery. The Company has made provision for all such claims; however, because of the complexity of negotiations and the many variables involved, the Company's liability with respect to such suppliers' claims cannot be quantified with precision. The ultimate settlement with the suppliers could be greater or less than the amount provided, and accordingly, adjustments to the provision may be required.

The company has accrued for all other known liabilities, using estimates where applicable.

Repayment of government assistance

The Company is contingently liable to repay $40.3 million of government assistance (1983—$40.2 million), based on revenues or profits from future sales. All repayments will be charged to cost of sales in the year the revenues or profits are recorded.

16. Government assistance

In 1984, assistance from the Government of Canada under established Government programs to finance production programs, development programs and equipment acquisitions amounted to $4 million (1983—$6.2 million). The amount of the assistance has been accounted for as follows:

	1984	1983
	(in thousands of dollars)	
Production Programs		
Credited to program cost or to sales	3,964	4,651
Development Programs		
Credited to sales		1,239
Equipment Acquisitions		
Reduction in equipment costs		330
	3,964	6,220

Repayment of government assistance under certain contracts is included in long-term debt (Note 7); other assistance is contingently repayable from future program sales (Note 15).

17. Remuneration of sales and technical representatives

During the year, remuneration and expenses paid to the following sales and technical representatives in connection with foreign sales, including payments made for operational services, aggregated $1.9 million (1983—$2.1 million):

M. Augustin, France; Avionic, Greece; Compagnia Importazioni Exportazioni Rappresentage, Italy; Dismatica Industrial CA, Venezuela; Estudios Tecnologicos S.L., Spain; Executive Airfleet Inc., U.S.A.; S. Kittivat R.O.P., Thailand; The Commonwealth Group Inc., U.S.A.; T. Shahabuddin, Malaysia.

18. Directors' and officers' remuneration

The following table shows the remuneration paid by the Company during 1984 to the directors and to the officers:

	Nature of Remuneration Earned		
	Directors Fees	Salaries and Benefits	Total
	(in thousands of dollars)		
Remuneration of 18 present and former directors	104.3		104.3
Remuneration of 14 officers		1,720.5	1,720.5
	104.3	1,720.5	1,824.8

The President is paid by Canada Development Investment Corporation and receives no remuneration from the Company.

The salaried employees of the Company may contribute, on an optional basis, to the Employee's Savings & Investment Plan. The Company also contributes to the Plan a certain percentage of the employees' contributions, which amounts become vested after a period of three years. Amounts contributed by the Company during the year for the fourteen officers aggregated $89.7 thousand.

APPENDIX 1—*Concluded*

CANADAIR LIMITED—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 1984—*Concluded*

19. **Pension plans**

The Company's pension plans cover most employees. Pension costs incurred in 1984 and 1983, including the funding of liabilities resulting from the most recent plan amendments and actuarial reviews, did not exceed the accumulated surpluses of the plans; consequently, no contribution was required by the Company in 1984 or 1983.

20. **Subsequent event**

On March 28, 1985, the Government of Canada and the Company entered into an agreement pursuant to which the Government will purchase from the Company 8 Challenger 600 and 4 Challenger 601 aircraft.

Summary of financial results for the last five years

	1984	1983	1982	1981	1980
	(in thousands of dollars)				
For the Year					
Export sales	313,394	342,796	371,398	233,693	93,036
Domestic sales	63,049	44,340	57,981	51,969	23,176
Total sales	376,443	387,136	429,379	285,662	116,212
Net profit (loss)	6,044	(184,516)	(1,011,852)	3,035	3,532
At End of Year					
Fixed assets	54,715	54,920	58,179	55,801	54,720
Long-term debt	14,426	15,698	10,258	10,670	11,411
Number of employees	4,570	4,315	5,534	6,959	6,596

Where appropriate, results for the years prior to 1984 have been restated as if the restructuring described in Note 2 to the 1984 financial statements had occurred prior to 1980.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDERS OF
THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED

We have examined the consolidated balance sheet of The de Havilland Aircraft of Canada, Limited as at December 31, 1984, and the consolidated statements of loss and deficit and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1984, and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

We further report that, in our opinion, the transactions of the corporation which have come to our notice were in accordance with the Financial Administration Act, the regulations, the charter, and the by-laws of the corporation and any directive given to the corporation.

DELOITTE HASKINS & SELLS
Auditors

Toronto, Canada
February 11, 1985

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Current assets		
Cash and short-term deposits (Note 4)	21,150	950
Accounts receivable (Note 5)	15,175	13,485
Notes receivable	237	130
Inventories (Note 6)	144,990	183,669
Prepaid expenses	220	1,435
	181,772	199,669
Property, plant and equipment (Note 7)	44,758	52,105
	226,530	251,774

LIABILITIES	1984	1983
Current liabilities		
Bank indebtedness	430	311
Accounts payable	26,053	12,481
Accrued charges and provisions	108,629	113,319
Deposits on sales contracts	15,981	18,289
	151,093	144,400
Long-term debt (Note 8)	54,333	285,890
Deferred income taxes	22	25
	205,448	430,315
SHAREHOLDERS' EQUITY (DEFICIT)		
Share capital (Note 9)		
Authorized (unlimited number)		
Class A shares without par value		
Class B common shares without par value		
Issued		
32,000 Class A shares and 10,000 Class B common shares	306	306
Contributed surplus (Note 10)	500,000	260,000
Deficit	(479,224)	(438,847)
	21,082	(178,541)
	226,530	251,774

Contingencies (Notes 2 and 16)

Approved by the Board:

W. B. BOGGS
Director

PIERRE GENEST
Director

CONSOLIDATED STATEMENT OF LOSS AND DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Sales	204,001	121,737
Expenses		
Cost of products and services	158,164	121,876
Selling and general administration	30,555	35,543
Sustaining development and research	3,919	3,752
	192,638	161,171
Income (loss) from operations	11,363	(39,434)
Dash 8 development and excess production costs (Note 3)	78,075	87,347
Interest on long-term debt	9,878	29,551
Inventory provision		80,000
Net loss before scientific research tax credit transfer and income taxes	(76,590)	(236,332)
Scientific research tax credit transfer (Note 13)	36,417	
Net loss before income taxes	(40,173)	(236,332)
Income taxes	204	142
Net loss	(40,377)	(236,474)
Deficit at beginning of period	(438,847)	(202,373)
Deficit at end of period	(479,224)	(438,847)

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION (NOTE 1) FOR THE YEAR ENDED DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Source of Funds		
Decrease in Prepaids	1,215	2,162
Decrease in Inventories	38,679	20,856
Increase (decrease) in Accounts Payable, Accrued Charges and Provisions	8,879	(6,629)
Increase in Contributed Surplus (Note 10)	240,000	60,000
Increase in Long-Term Debt (Note 8)	39,000	75,568
	327,773	151,957
Uses of Funds		
In operations		
Net Loss	40,377	236,474
Adjustments for non-cash items		
Depreciation	(4,389)	(4,617)
Building written off (Note 7)	(3,825)	
Inventory provision		(80,000)
	32,163	151,857
Increase (decrease) in Notes Receivable	107	(2,177)
Increase in Accounts Receivable	1,690	232
Additions to Property and Equipment	867	2,340
Decrease (increase) in Customer Deposits	2,308	(853)
Repayment of Long-term debt	270,557	
	307,692	151,399
Net Increase in Funds	20,081	558

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984

(All dollar amounts other than share data are stated in thousands)

1. Significant Accounting Policies

The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in Canada, and reflect the following significant policies:

Basis of Financial Statement Presentation and Consolidation

The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, De Havilland Canada, Inc. The statement of Changes in Financial Position defines funds as cash and short-term deposits less short-term bank loans.

Nature of Business

The company is primarily engaged in the business of development, manufacture, and sale of aircraft and spare parts.

Inventories

Inventories are stated as follows

Raw materials—At the lower of average cost and net realizable value.

Work in progress, finished aircraft, spare parts, goods in transit, and sub-contract progress payments—At the lower of cost and net realizable value.

All inventories, net of customer progress payments, and including that portion not expected to be realized within one year, are included in current assets.

Program Accounting

With respect to new programs, the cost of each aircraft sale and inventories of work in progress and finished aircraft is determined using the program average production cost method. The cost of sale for a particular aircraft delivered is computed at the percentage of the published selling price that the total of the estimated production costs for the entire aircraft program bears to the total estimated sales prices for the total program. This same method is used in establishing costs for inventory purposes for completed aircraft and those in process of manufacture.

Production costs incurred early in a program, which are greater than the estimated program average production costs, are transferred to deferred charges. These deferred charges, together with deferred development and tooling costs, are amortized over the estimated breakeven number of aircraft. (See Note 3).

Such deferred charges are periodically reviewed throughout the life of the respective programs and adjusted to estimated net realizable value if necessary.

Property, Plant and Equipment

Property, plant and equipment are stated at cost. When the cost of an individual asset exceeds $1,000, interest is capitalized at the cost of corporate borrowings on deposits or progress payments made during the period of construction or purchase. Depreciation is provided for on a straight-line basis so as to amortize the cost of depreciable assets over their estimated useful lives.

Revenue Recognition

(a) Revenue from aircraft sales is recorded upon acceptance and payment in full for the aircraft by the customer.

(b) The company undertakes some research and development under contract which provides for the company to bill the customers as costs are incurred; such amounts are recorded as sales.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984—*Continued*

Translation of Foreign Currencies

Foreign currencies are translated into Canadian dollars as follows:

(a) Monetary assets and monetary liabilities—At the rate of exchange prevailing at the balance sheet date.

(b) Other assets and liabilities, sales and expenses—At a rate approximating the rate of exchange prevailing on the dates of the transactions.

Pensions

The company has a number of retirement plans covering substantially all of its employees. Costs of these plans are charged to earnings and funded on the basis of actuarial calculations made every three years.

Current service costs are charged to earnings on a current basis. Past service costs are being funded and charged to earnings over periods up to 13 years from the dates such costs were established.

2. Government Guarantees and Financing Arrangements

On March 29, 1984, the Government of Canada contributed $240,000 to the company's equity account while retaining the authority to guarantee certain financial arrangments of the company with financial institutions to a maximum of $450,000. The Board of Directors of the company believes that the Dash 8 program is critical to de Havilland and expects direct or indirect government support will be provided in order to continue that program. In view of the equity contribution and the expectation that further support will be provided by Government, these financial statements have been prepared on the basis that the company will continue as a going concern.

3. Deferred Charges

Certain costs applicable to the Dash 8 are deferrable depending upon long-term forecasts of sales and costs in which assumptions are made as to expected sales volumes, prices and production costs, and taking into account such factors as interest rates and exchange rates. Many of the components of these forecasts are beyond the company's control and hence cannot be quantified with sufficient precision to project reasonably the long-term position of the Dash 8 program. Accordingly, all deferrable charges incurred in the year ended December 31, 1984 amounting to $78,075 (1983—$87,347) have been expensed.

4. Cash and Short-Term Deposits

Included in cash and short-term deposits are deposits in the amount of $485 (1983—$875) which are assigned as security for amounts owing to a commercial bank by the company's customers and prospective customers.

5. Accounts Receivable

	1984	1983
Trade	11,615	12,743
Interest on notes receivable	45	98
Interest on short-term deposits	9	9
Other	3,506	635
	15,175	13,485

6. Inventories

	1984	1983
Raw materials	21,414	45,806
Work in progress	91,097	66,911
Finished aircraft	39,579	58,180
Spare parts	16,932	21,800
Goods in transit	11,854	1,905
Sub-contract progress payments	11,099	2,573
	191,975	197,175
Customer progress payments	(46,985)	(13,506)
	144,990	183,669

7. Property, Plant and Equipment

	Cost	Accumulated Depreciation	Net Book Value	Depreciation Rates
Land	10		10	
Buildings	44,039	12,327	31,712	4%
Property Improvements	3,085	922	2,163	4%
Machinery and Equipment	28,943	18,192	10,751	12 ½%-20%
Transportation Equipment	1,127	1,005	122	25%
	77,204	32,446	44,758	

Included in Cost of Products and Services for the year is a write-off due to idle capacity of $3,825 for a partially completed building.

8. Long-Term Debt

On June 28, 1984, the company exercised a right to re-borrow $72,000 pursuant to a term loan agreement which is guaranteed by the Government of Canada of which $39,000 has been utilized. Other borrowings under extendable revolving term loans guaranteed by the Government of Canada amount to $9,251. The borrowings bear interest at rates which fluctuate with bank prime and money market rates that approximated 11% at December 31, 1984. The balance of $6,082 represents a U.S. denominated loan in the amount of U.S. $4,602 bearing interest at a rate of 8 ½% per annum.

9. Share Capital

Each Class A share is equivalent to each Class B common share in all respects, except that each Class A share is entitled to a non-cumulative preferential dividend of $2 in any year in which dividends are paid on Class B shares. After payment of such dividends, both classes of shares participate fully in other dividends.

10. Contributed Surplus

On March 29, 1984, the Government of Canada contributed $240,000 to the company.

11. Export Sales

Sales to foreign customers amounted to $188,879 in 1984 and $107,656 in 1983.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Continued*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Continued*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984—*Continued*

12. Income Taxes

At December 31, 1984, losses carried forward for tax purposes aggregating $197,905 are available for the reduction of future years' taxable income. These losses expire as follows:

1985	22,711
1986	11,758
1987	55,501
1990	67,005
1991	40,930
	197,905

In addition, the company has recorded depreciation in excess of capital cost allowance claimed for tax purposes of approximately $97,013, and has deferred research and development expenses of approximately $124,310. These amounts are also available for reduction of future years' taxable income.

No recognition has been given in these financial statements to the potential tax savings which could result from the utilization of the above items.

13. Scientific Research Tax Credits

On February 28, 1984, the company transferred to third parties scientific research tax credits relating to the period April 21, 1983 to December 31, 1984. This has resulted in net proceeds to the company of $36,417 of which $19,685 relates to 1984 and the balance to 1983.

14. Pension Plan

Based on an actuarial valuation as at December 31, 1983, the estimated present value of the unfunded past service costs not charged to earnings at December 31, 1984 amounts to $6,912 of which $1,196 was vested.

15. Commitments

(a) Lease Commitments

Lease commitments under operating leases with terms of more than one year total $5,679 and are payable as follows:

1985	1,592
1986	1,220
1987	971
1988	948
1989	948
	5,679

(b) Capital Commitments

Capital expenditures committed but not expended as at December 31, 1984, amount to approximately $421 (1983—$418).

(c) Purchase Commitments

The nature of the company's business requires that it make substantial purchase commitments in anticipation of production and sales of aircraft. At December 31, 1984, such commitments amounted to approximately $420,000 (1983—$245,000).

Under an agreement for purchase and repurchase, the company has sold engines to a financial institution at cost with an obligation to repurchase the engines in the future. The company is charged interest at bank prime on the total commitment.

	1984	1983
Repurchase commitment	9,662	11,059
Interest expense	1,228	1,276

16. Contingencies

(a) As indicated in Note 3, the ultimate results of the Dash 8 program cannot be determined at this time. If future program assessments indicate that a future loss on the overall program will arise, a provision will be made at that time.

(b) Some suppliers with whom the company has purchase commitments have filed claims for costs resulting from revised production schedules. The company has made provision for costs which may be incurred in settling these claims. However, because of the complexity of negotiations and the many variables involved, some of which depend on future events, any liability with respect to such suppliers' claims cannot be quantified with precision.

(c) Contingent liabilities arising primarily from sales related guarantee arrangements and conditional repurchase agreements amount to $71,000. The company has recourse to transaction related assets for substantially all of these contingent liabilities.

(d) The total amount of current and past government participation which is contingently repayable amounts to $106,548 (1983—$107,320). At December 31, 1984 no provisions have been made in the accounts for this contingency as repayment is dependent on future profits, sales or profitability of various programs and future reinvestment in company research and development programs.

(e) A customer may be in a position to justify a claim against the company arising from a representation, which may have been inaccurate, contained in an aircraft sales contract consummated in a prior period. No provision has been made for such a potential claim since legal counsel has advised that an accurate estimate cannot be made of the amount, if any, which the customer might successfully claim, but that the potential liability is up to $12,625 and, in the event of litigation, any additional award which might be permitted in the discretion of the court. Any amount ultimately paid by the company would be treated as a prior period adjustment. Information relevant to this matter was improperly withheld from the company, and, if that information had been available, the disclosure set out above would have appeared in the financial statements for the periods ended May 31, 1982 and December 31, 1982.

17. Related Party Transactions

The Canada Development Investment Corporation (a Crown corporation) owns all, except one, of the company's outstanding shares. During the year ended December 31, 1984, sales of products to various Federal agencies and departments and Crown corporations amounted to $5,270 (1983—$6,581).

Management fees paid to Canada Development Investment Corporation amounted to $2,208 (1983—$1,000).

In the year ended December 31, 1984, the company received $1,581 (1983—$2,950) under various Government of Canada assistance programs.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 2—*Concluded*

THE DE HAVILLAND AIRCRAFT OF CANADA, LIMITED—*Concluded*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984—*Concluded*

The company has accrued $8,107 at December 31, 1984 (1983—$7,334) for repayment of assistance received from the government.

18. Remuneration of Directors and Officers

	Directors' fees	Remuneration	Bonus	Other	Total
Directors					
Number of directors: 19*	88				88
Officers					
Number of officers: 9		846		109**	955
Totals	88	846		109	1,043

*Includes 2 directors who received no directors' fees.

**Aggregate cost of pension plan benefits paid into pension fund.

19. Commercial Practice

During 1984 the company had 75 agreements relating to marketing and sales with representatives, consultants, and distributors, to whom commissions and fees may be payable. Payments in 1984 aggregated $8,653 of which $1,009 was in respect to obligations incurred prior to 1984. For reasons of commercial confidentiality the company does not publish the names of its representatives, consultants and distributors.

APPENDIX 3

ELDORADO NUCLEAR LIMITED

AUDITORS' REPORT

TO THE SHAREHOLDER

We have examined the statement of consolidated financial position of Eldorado Nuclear Limited as at December 31, 1984 and the statements of consolidated earnings and retained earnings and changes in consolidated financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant respects, been within its statutory powers.

COOPERS & LYBRAND
Chartered Accountants

Ottawa, Canada
February 8, 1985

STATEMENT OF CONSOLIDATED FINANCIAL POSITION AS AT DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Current assets		
Cash and short-term investments	5,779	9
Accounts receivable	44,017	41,437
Income taxes receivable	11,872	26,171
Inventories	103,497	111,228
Supplies and prepaid expenses	11,321	9,959
	176,486	188,804
Current liabilities		
Bank loans and short-term debt	20,000	38,108
Accounts payable	67,161	48,566
Long-term debt due within one year		80,093
Provision for mine shutdown		28,920
	87,161	195,687
Working capital (deficiency)	89,325	(6,883)
Non-current assets		
Investment in joint venture		202,064
Property and equipment	795,141	504,715
Deferred charges	23,267	15,981
Other assets	3,471	3,641
	821,879	726,401
Capital employed	911,204	719,518
Represented by		
Long-term debt	577,360	439,956
Other liabilities	5,551	510
Provision for reclamation	22,585	21,271
Minority shareholding in a subsidiary	43,500	
	648,996	461,737
Shareholder's equity		
Share capital	296,586	296,586
Retained earnings (deficit)	(34,378)	(38,805)
	262,208	257,781
Total financing of capital	911,204	719,518

(See accompanying notes).

Approved by the Board of Directors:

MARCEL BÉLANGER
Director

N. M. EDIGER
Director

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Continued*

APPENDIX 3—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

STATEMENT OF CONSOLIDATED EARNINGS AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Revenue		
Sales of products and services	208,139	154,047
Expenses		
Cost of products and services sold	127,168	102,803
Exploration	5,779	5,015
Research and development	2,822	2,645
Administration	8,209	6,875
Financing expense	52,316	20,938
Other expense (income)	(1,296)	(2,606)
Total expenses	194,998	135,670
Earnings before taxes and other items	13,141	18,377
Income taxes and mineral royalties	16,595	8,419
Distribution to preferred shareholders of a subsidiary	3,119	
Earnings (loss) before extraordinary item	(6,573)	9,958
Reduction of provision for mine shutdown	11,000	
Net earnings	4,427	9,958
Retained earnings (deficit) beginning of year	(38,805)	(48,763)
Retained earnings (deficit) end of year	(34,378)	(38,805)

(See accompanying notes).

STATEMENT OF CHANGES IN CONSOLIDATED FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Operating activities		
Cash received from sales	205,623	132,691
Cash applied to		
Production costs	96,119	93,094
R&D exploration and administration	13,599	14,094
Mineral royalties	16,595	8,419
	126,313	115,607
Cash provided from operations	79,310	17,084
Investing activities		
Cash received from		
Prior year income tax overpayment	14,299	(737)
Sale of equipment	1,582	1,500
	15,881	763
Cash applied to		
Additions to property and equipment	49,785	112,999
Additions to deferred charges	7,137	10,491
Mine shutdown	3,533	9,698
Purchase of net profits interest	5,000	
Investment in joint venture		32,377
	65,455	165,565
Cash required for investment	49,574	164,802
Financing activities		
Cash received from		
New long-term debt	125,071	30,000
Sale of royalty interest	5,000	
Sale of R&D tax credits	2,485	
Interest income on investments	630	5,882
	133,186	35,882
Cash applied to		
Repayment of long-term debt	70,000	5,201
Net change in short-term debt	18,108	(38,108)
Interest expense	65,925	59,853
Distribution to preferred shareholders	3,119	
Reduction in share capital		10,000
	157,152	36,946
Cash required for financing	23,966	1,064
Increase (reduction) for the year	5,770	(148,782)
Cash and short-term investments at beginning of year	9	148,791
Cash and short-term investments at end of year	5,779	9

(See accompanying notes).

APPENDIX 3—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

STATEMENT OF ACCOUNTING POLICIES

The accompanying consolidated financial statements were prepared by management in conformance with Canadian generally accepted accounting principles considered to be appropriate in the circumstances, and have been applied on a basis consistent with that of the preceding year. A summary of significant accounting policies of the Company is presented to assist the reader in interpreting the statements contained herein.

Consolidation

The consolidated financial statements include the accounts of Eldorado Nuclear Limited, its wholly-owned subsidiaries, and the Company's proportionate interest in the accounts of the Key Lake mine joint venture.

Inventories

Inventories of mine concentrates, refined and converted products are valued at the lower of weighted average cost or net realizable value. Cost for customer-owned products is the cost of the refining and conversion processes only.

Inventories of mine concentrates are initially measured and accounted for in the financial statements when the material is sealed in containers upon completion of the milling process.

Supplies

Operating and general supplies are carried at lower of cost or market.

Property and equipment

Assets are carried at cost. Costs of additions, betterments, and renewals are capitalized. When assets are retired or sold, the resulting gains or losses are reflected in current earnings.

Maintenance and repair expenditures are charged to cost of production.

Depreciation and amortization

Fuel Services and Mining buildings and equipment and mineral properties are depreciated or amortized according to the unit-of-production method. This method allocates the cost of these assets to each accounting period according to the amount of the total estimated lifetime production or ore reserves recovered in that period.

Mobile mining equipment and other assets are depreciated according to the composite straight-line method based on the estimated useful lives of these assets, which ranges from 3 to 10 years.

Certain mine development and Fuel Services facility costs associated with capacity additions are deferred as preproduction costs until a commercial level of production is achieved. These costs are then amortized over 10 years in the case of Fuel Services assets, and according to the unit-of-production method in the case of Mining assets. Other costs are charged to production as incurred.

Amortization of financing costs

Debt discounts and issue expenses associated with long-term financing are deferred and amortized over the term of the debt.

Capitalization of interest

Interest costs on funds borrowed to finance the development and construction of major assets are capitalized during the development and construction period until such time as a commercial level of production is achieved.

Provision for reclamation

The estimated costs of decommissioning and reclaiming producing resource properties are accrued and charged to operations according to the unit-of-production method. Actual costs of decommissioning and reclamation are applied to this accrual.

Research and development and exploration costs

Expenditures for applied research and development relative to the products and processes of the company and expenditures for geological exploration programs are charged against earnings as incurred.

Sales of products and services

In accordance with normal industry practices, the company contracts for future delivery of mine concentrates and conversion services. Sales revenue is recorded in the fiscal year that title passes or, with customer-owned material, when delivery is effected.

Foreign exchange

Cash and short-term investments, accounts receivable, accounts payable and long-term debt denominated in foreign currencies are translated into Canadian dollars at rates of exchange in effect at year-end. Income and expenses are translated at rates in effect at the time of the transaction.

Except for certain U.S. dollar-denominated long-term debt that is hedged against future U.S. dollar revenue, the change in value in Canadian funds over the year of long-term debt denominated in a foreign currency is amortized evenly over the remaining life of the debt. For all other accounts, gains or losses resulting from foreign currency translation are reflected in the statement of consolidated earnings and retained earnings.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984

1. Eldorado Nuclear Limited

   Eldorado Nuclear Limited is incorporated under the Canada Business Corporations Act, is subject to the Financial Administration Act, the Government Companies Operations Act, is an agent of Her Majesty in Right of Canada, and is wholly-owned by Canada Development Investment Corporation (CDIC).

   The Company is primarily engaged in the mining, refining and conversion of uranium for sale as fuel for generating electricity in nuclear power reactors in Canada and other countries.

2. Accounting policies

   A statement of significant accounting policies of the Company is provided in this statement.

3. Other expense (income)

	1984	1983
	(in thousands of dollars)	
Sale of R&D tax credits	(2,485)	
Interest on investments	(630)	(5,882)
Other	(2,780)	(3,659)
Non-operating items	2,358	4,980
Loss on foreign exchange	2,241	1,955
Total	(1,296)	(2,606)

APPENDIX 3—*Continued*

ELDORADO NUCLEAR LIMITED—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984—*Continued*

4. Income taxes and mineral royalties

The provisions for income taxes and mineral royalties are as follows:

	1984	1983
	(in thousands of dollars)	
Income taxes		
Mineral royalties	16,595	8,419
Total	16,595	8,419

The reconciliation between the statutory income tax rate and the company's effective rate of income tax and mineral royalties is as follows:

	Percentage of Pre-tax Earnings	
	1984	1983
	%	%
Statutory income tax (recovery) rate	50.9	50.9
Resource and depletion allowances	(68.7)	(31.1)
Adjusted income tax (recovery) rate	(17.8)	19.8
Inventory allowance	(13.3)	(9.5)
Non-deductibility of income debenture interest		6.9
Other	31.1	(17.2)
Effective income tax (recovery) rate	0.0	0.0
Mineral royalties	126.3	45.8
Net effective tax (recovery) rate	126.3	45.8

Provincial mineral royalties, which are not deductible for federal income tax purposes, are calculated in part as a percentage of revenues and consequently the effective rate can fluctuate significantly from year to year.

At December 31, 1984, the company had unrecorded income tax debits of approximately $38.5 million to be applied against future income taxes payable. These debits arise from depreciation costs exceeding capital cost allowance claims, from expenditures on assets qualifying for an earned depletion tax deduction, and from expenditures qualifying for investment tax credits.

5. Inventories

	1984	1983
	(in thousands of dollars)	
Mine concentrates	78,515	87,496
Fuel Services	23,084	22,498
Specialty Metals	1,898	1,234
Total	103,497	111,228

6. Property and equipment

	1984	1983
	(in thousands of dollars)	
Mining		
Plant and equipment	174,799	105,344
Mine development	46,485	17,311
Mineral properties	156,460	
Under development	66,534	26,396
Fuel services		
Plant and equipment	428,431	77,012
Under construction		325,724
Other	16,509	18,150
Total property and equipment	889,218	569,937
Less: accumulated depreciation and amortization	94,077	65,222
Net property and equipment	795,141	504,715
Depreciation and amortization for year	29,064	15,432

With the Key Lake mine commencing commercial operations in 1984, the Company's investment therein has been allocated to property and equipment and various working capital accounts in 1984.

7. Deferred charges

	1984	1983
	(in thousands of dollars)	
Preproduction	19,185	11,524
Unamortized financing costs	4,082	4,457
Total	23,267	15,981
Amortization for year	2,037	1,035

8. Minority shareholding in a subsidiary

In April 1984, an Eldorado subsidiary acquired all rights to and benefits in the 1970 New Continental Oil (NCO) royalty agreement from Aberford Resources Limited, Hacienda Oil & Minerals Ltd. and Oak Ridge Oil & Minerals Ltd. This agreement gives the holder a 20 percent interest in the profits derived from certain Athabasca basin properties held by Eldorado's Eldor Mines division and others. Consideration was $5.0 million cash and $43.5 million redeemable preferred shares of the subsidiary company. The shares, with certain restrictions, can be redeemed between 1988 and 1994 and bear a 10 percent annual dividend.

As security, the three companies hold a lien on certain uranium inventory. At Eldorado's option, the lien can also be satisfied from time to time by a letter of credit. The lien covers the value of the subsidiary's redeemable preferred shares plus future dividends, through to the shares' designated redemption dates. Each payment of a dividend or redemption of a share reduces the lien by a similar amount. At December 31, 1984, the Company has inventories in excess of the prescribed value.

For consideration of $5.0 million cash, Aberford Resources Limited, Hacienda Oil & Minerals Ltd. and Oak Ridge Oil & Minerals Ltd. acquired from Eldorado a royalty interest on uranium sales from certain designated properties. The royalty covers that portion of such sales in excess of a designated base selling price which is adjusted annually for inflation. During 1984, sales did not exceed the adjusted base price and no royalty was paid.

CANADA DEVELOPMENT INVESTMENT CORPORATION—*Concluded*

APPENDIX 3—*Concluded*

ELDORADO NUCLEAR LIMITED—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984—*Concluded*

9. Long-term debt

	1984	1983
	(in thousands of dollars)	
(i) From Canada		
11.875% notes due 1986	10,093	10,093
(ii) Other		
Notes due 1986, at 13.25% ($50 million U.S.)	66,070	62,220
Loan due 1991, at 7% (100 million Swiss francs)	50,800	57,110
Notes due 1988, at 9.19% (10.108 billion Japanese yen)	53,097	54,330
Loan due 1987-1992, at 8.8% (2 billion Japanese yen)	10,506	10,750
Notes due 1992, at 14.5% ($100 million U.S.)	132,140	124,440
Loan due 1992, at 14.25% ($44,7 million U.S.)	59,002	55,562
Bonds due 1992, at 8.5% (10 billion Japanese yen), with 10% of principal due in each or years 1988-1991	52,530	53,750
Debenture due 1988, at 11%	30,000	30,000
Euro notes, due 1989 to be set semi-annually at LIBOR rate ($100 million U.S.)	132,140	
Income debentures due January 3, 1984		40,000
Promissory note due 1984		30,000
Sub-total	596,378	528,255
Less: current portion of long-term debt listed above		80,093
deferred loss on foreign exchange	19,018	8,206
Total	577,360	439,956

The long-term debt payments due in each of the next five years are as follows: 1985—nil; 1986—$76.2 million; 1987—$1.1 million; 1988—$90.5 million; 1989—$139.5 million.

10. Share capital

	1984	1983
Authorized		
Common shares	Unlimited number no par value	
Preference shares	1,600,000	1,600,000
	(in thousands of dollars)	
Issued and fully paid		
Common—3,852,880 shares (1983—3,852,880)	201,586	201,586
Preference—800,000 shares (1983—800,000)	95,000	95,000
	296,586	296,586

Each preference share is redeemable at the option of either party at a value of $118.75 per share and carries a non-cumulative dividend of $7.125 per annum.

11. Commitments and contingencies

(a) The Company has entered into long-term leases on certain properties up to 1987 with annual rental payments averaging $395,000.

(b) The Company has defined benefit pension plans covering all of its regular full-time employees. The pension funds, which are administered by independent trustees, are valued at least every three years by consulting actuaries. Based on the latest actuarial valuations at July 1, 1982 and June 30, 1983, the plans have a surplus of $7.5 million.

(c) Through a wholly-owned subsidiary, the Company is a one-sixth partner in a joint venture mining operation at Key Lake, Saskatchewan. In accordance with the joint venture agreement, Eldorado is obligated to meet its proportionate share of the commitments of the joint venture. Aside from normal operating expenditures, the Company has no outstanding commitments as at December 31, 1984.

(d) In connection with its operation, the Company is the defendant in certain litigation. After discussion with legal counsel, it is the opinion of management that this will not result in any material liabilities to the Company.

12. Supplementary information

(a) During 1984, the Company paid sales commissions to Marubeni Corporation, Toyomenka Canada Ltd., and Uranerzbergbau-GmbH.

(b) Interest costs of $18.0 million paid in 1984 have been capitalized under property and equipment (1983—$37.4 million).

(c) On June 27, 1984, the number of directors increased from 10 to 16. During 1984, the total remuneration paid to the Company's outside directors was $95,500 (1983—$79,709). The Company's officers received remuneration totalling $650,129 (1983—$661,583). One officer is also a director but is not compensated for service as a member of the Board or its committees.

13. Segmented information

(a) Industry Segment

The Company is of the opinion that virtually all its sales revenues are in the industry segment identified as the nuclear fuel industry.

(b) Sales

Sales revenues, which are derived primarily from sales to foreign and domestic electric utilities, are as follows:

	1984	1983
	(in thousands of dollars)	
Export sales	159,297	107,362
Domestic sales	48,842	46,685
Total sales	208,139	154,047

14. Provision for mine shutdown

Established in 1981, the provision for the Beaverlodge mine shutdown represented the expected remaining cost of decommissioning and reclaiming the Beaverlodge mine site. Since then, costs related to the shutdown have been applied against the provision. The shutdown work at December 31, 1984 is in its final phase. As a result, the provision has been reappraised with the excess, $11.0 million, being recorded as extraordinary income while the remaining liability has been added to accounts payable. The related income tax of $5.6 million has been set off against available unrecorded income tax debits.

15. Sale of R&D tax credits

During the year, the Company sold Scientific Research Tax Credits to an outside investor by issuing to that investor a $5.0 million debenture carrying a redemption price of approximately one-half its purchase price. The debenture was redeemed, resulting in a gain of $2.5 million.

SUMMARY PAGE

CANADA HARBOUR PLACE CORPORATION

MANDATE

Plan, build and, in certain cases, operate a variety of facilities on Pier BC on the downtown Vancouver waterfront.

BACKGROUND

Commencing in 1982, the corporation has been designing and building on Pier BC a cruise ship terminal, a parking garage, an IMAX theatre, a Canadian pavilion EXPO '86, a trade and convention centre, and public amenities. All of this work, largely funded by the federal government, is scheduled for completion in time for the opening of EXPO '86 in May 1986.

CORPORATION DATA

HEAD OFFICE	1660-999 West Hastings Street Vancouver, British Columbia V6C 2W2
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	By letters patent (no. 132316) in June 1982 under the *Canada Business Corporations Act*.
CHIEF EXECUTIVE OFFICER	Kenneth G. Bream
CHAIRMAN	Ian Barclay
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-83**
At the end of the period			
Total Assets	88.3	34.8	12.9
Obligations to the private sector	nil	nil	nil
Obligations to Canada	nil	nil	nil
Equity of Canada	76.5	28.4	7.4
Cash from Canada in the period			
— budgetary	48.1	20.9	7.4
— non-budgetary	nil	nil	nil

CANADA HARBOUR PLACE CORPORATION

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Canada Harbour Place Corporation as at March 31, 1985 and the statement of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, and the articles and bylaws of the Corporation.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 17, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984	LIABILITIES	1985	1984
Cash and short-term investments	6,227	6,532			
Parliamentary appropriation receivable (Note 6)	19,200		Accounts payable	11,751	6,404
Accounts receivable	2,951	4	SHAREHOLDER'S EQUITY		
Construction in progress (Note 3)	52,233	28,148	Capital stock (Note 5)		
Deferred costs (Note 4)	7,650	75	Contributed capital (Note 6)	76,510	28,355
	88,261	34,759		88,261	34,759

Approved by the Board:

K. G. BREAM
Director

L. P. STARCK
Director

CANADA HARBOUR PLACE CORPORATION—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Source of funds		
Contributed capital	48,155	20,935
Receipts from development agreement (Note 8)	16,810	
Accounts payable	5,347	877
Receipts under lease agreements (Note 7)	1,900	27,938
Deferred revenue	286	
Accounts receivable		311
	72,498	50,061
Use of funds		
Construction in progress	42,795	48,610
Parliamentary appropriation receivable	19,200	
Deferred costs	7,861	75
Accounts receivable	2,947	
	72,803	48,685
Increase (decrease) in funds	(305)	1,376
Cash and short-term investments		
Beginning of year	6,532	5,156
End of year	6,227	6,532

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and objectives

The Canada Harbour Place Corporation was incorporated on June 9, 1982 under the Canada Business Corporations Act. The Corporation is an agent of Her Majesty pursuant to the Government Companies Operation Act, and is named as an agency Crown corporation in Part I of Schedule C of the Financial Administration Act. The three shares issued and outstanding are all held in right of Canada by the Minister of Transport, the Responsible Minister with whom control of the Corporation lies.

The Corporation is exempt from income taxes.

The objectives of the Corporation are to act as a developer and acquire, administer and dispose of land, and manage real property for the Government of Canada in Vancouver, B.C. For this purpose, it is to design and construct a facility at Canada Place to include a cruise ship terminal and a Canadian host pavilion for Expo 86 suitable to be converted to a trade and convention centre. In addition, the Corporation has the authority to manage and operate the facility at Canada Place, either by itself or with others, and organize, operate and manage the participation of the Government of Canada as exhibitor and host nation for Expo 86.

The total cost of the facility at Canada Place, including the Canada Pavilion for Expo 86 and the cost to convert the Pavilion to a Trade and Convention Centre, is estimated at $227.3 million of which $159.7 million is expected to be contributed by the Government, $22.8 million by the Vancouver Port Corporation in respect of the cruise ship terminal and $44.8 million from other sources.

The Responsible Minister is to recommend to the Governor in Council prior to December 31, 1988 on the continued activities of the Corporation beyond that date.

2. Significant accounting policies

Construction in progress

All expenditures including those for acquisition, design, construction and administration for the permanent structures at Canada Place will be capitalized until the facility is fully developed. Interest income is credited to construction in progress. Receipts from the sale of development rights and leaseholds are also deducted from the construction costs.

Deferred items—Canada Pavilion

The expenditures to design, construct and fit-out the Canada Pavilion and to organize, operate and manage the participation of the Government of Canada as exhibitor and host nation for Expo 86 respectively are recorded as deferred expenses and will be charged against operations during the operating period of the Exposition from May to October 1986. Operating revenues received in advance of the operating period of the Canada Pavilion and Canada Place facilities are deferred until the operating period of these facilities.

3. Construction in progress

	Cumulative to March 31, 1984	Expenditures 1985	Cumulative to March 31, 1985
	(in thousands of dollars)		
Site purchase	3,731		3,731
Siteworks and substructure	18,139	278	18,417
Structural steel	12,156	2,739	14,895
General contract	8,233	35,182	43,415
Architects and consultants	5,960	930	6,890
Access	5,557	2,988	8,545
Trade and Convention Centre conversion	30	308	338
	53,806	42,425	96,231
Administration (Note 13)	3,417	1,845	5,262
	57,223	44,270	101,493
Less interest income	1,137	1,475	2,612
	56,086	42,795	98,881
Less receipts			
Under lease agreements (Note 7)	27,938	1,900	29,838
Under development agreement (Note 8)		16,810	16,810
	28,148	24,085	52,233

Title to that part of the bed of Vancouver harbour on which the facility is located was transferred to the Corporation from Vancouver Port Corporation for one dollar and has been so recorded in site purchase costs.

4. Deferred costs

	Cumulative to March 31, 1984	Expenditures 1985	Cumulative to March 31, 1985
	(in thousands of dollars)		
Canada Pavilion costs			
Imax Theatre		3,051	3,051
Exhibitry	29	2,290	2,319
Public affairs	10	415	425
Cultural programs		235	235
Other construction		82	82
Operations		8	8
Administration	36	1,780	1,816
Total deferred costs	75	7,861	7,936
Less sponsorship revenue		286	286
Deferred costs	75	7,575	7,650

CANADA HARBOUR PLACE CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

5. Capital stock

Three shares are authorized, issued and fully paid for at $1 per share.

During the year the Corporation was added to Schedule C Part I of the Financial Administration Act and the two shares held by the Canada Lands Company Limited, also a Schedule C Part I Crown Corporation, and the one share held in right of Canada by the then Responsible Minister, the Minister of State for Social Development, were transferred with the approval of the Governor in Council to the new Responsible Minister, the Minister of Transport.

6. Contributed capital

	Cumulative to March 31, 1984	Receipts 1985	Cumulative to March 31, 1985
	(in thousands of dollars)		
Government of Canada	28,355	48,155	76,510

During the year, Public Works appropriations for the Corporation amounted to $48.1 million (1984—$24.8 million) of which $28.9 million (1984—$20.9 million) was received by the Corporation and the balance of $19.2 million was due to the Corporation at the year end.

7. Receipts under lease agreements

In 1983, the Corporation entered into 99 year agreements with Tokyu Canada Corporation, for the lease of air rights at Canada Place to Tokyu. Under the terms of the agreements, Tokyu agreed to pay the Corporation an up front, non-refundable payment of $15 million for the air rights and $15.556 million for costs related to the construction of facilities to support office space and a hotel to be constructed by Tokyu within the air rights parcel. Closing costs of $.262 million and $.456 million of reimbursable costs resulted in a net receivable of $29.838 million under this lease. Tokyu will also pay additional rent for its share of the common area and operating costs. Further, Tokyu has the option to operate the Trade and Convention Centre at Canada Place (see Note 11).

8. Receipts from development agreement

During the year, the Corporation executed a development agreement with the Vancouver Port Corporation (V.P.C.) to construct a cruise ship terminal for $22.8 million in the Canada Place project. As of March 31, 1985, V.P.C. has paid the Corporation $16.8 million with the balance expected by September 30, 1985.

9. Contractual obligations

At March 31, 1985, the construction and related costs to complete the project including conversion costs are estimated at $121 million of which approximately $21 million has already been committed.

Under the terms of an agreement for sponsorship of the Imax Theatre and a film, Canadian National Railways will contribute $5 million towards the cost.

10. Lease commitments

The Corporation has entered into lease agreements for office space and the Imax projection system. The future minimum lease payments by fiscal year are as follows:

	(in thousands of dollars)
1986	545
1987	554
1988	708
1989	162
1990	162
	2,131

11. Contingency

If the Corporation secures an operator for the Trade and Convention Centre by December 31, 1986, the Corporation is responsible to convert the Expo 86 Canada Pavilion to a first class Trade and Convention Centre.

If an operator is not found by December 31, 1985, Tokyu Canada Corporation has the option to operate the Trade and Convention Centre. In this event, the Corporation has a contractual obligation to convert the Canada Pavilion, including the installation of furniture, fixtures and equipment, to a Trade and Convention Centre at an estimated cost of $15 million. As well, the Corporation has agreed to reimburse Tokyu one half of any net operating losses of the Centre for three years up to a maximum of $.333 million per year.

12. Retirement plan

Because of the term nature of the project, the Corporation has agreed to make annual payments for all employees to retirement plans of their choice and to provide for a retiring allowance to senior officers. These benefits are equivalent to 8 ½% of the annual salary for each employee and officer.

13. Administration

	Cumulative to March 31, 1984	Expenditures 1985	Cumulative to March 31, 1985
	(in thousands of dollars)		
Salaries and wages	1,054	730	1,784
Legal and other professional fees	561	195	756
Public affairs	401	208	609
Marketing	217	238	455
Rent	287	156	443
Insurance	209	92	301
Office	163	123	286
Leasehold improvements, furniture and equipment	219	31	250
Travel and entertainment	176	72	248
Permits and licences	130		130
	3,417	1,845	5,262

14. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations.

The Corporation is dependent on the Government of Canada for working capital and to finance expenditures.

All significant related party transactions are disclosed in Notes 3, 6 and 8.

15. Subsequent event

Following approval of the Corporate Plan by the Governor in Council as required by the Financial Administration Act, the operating and capital budgets of the Corporation for the year ended March 31, 1986 were approved by the Treasury Board and incorporated in the summary of the Corporate Plan laid before Parliament on May 16, 1985.

SUMMARY PAGE

CANADA LANDS COMPANY LIMITED

MANDATE

The Canada Lands Company Limited has the mandate to hold certain leases for a property in London, England and two properties on Indian reserves in Canada. It is also the shareholder in three subsidiary corporations.

BACKGROUND

Formerly the Public Works Lands Company, the corporation's main efforts recently have been concentrated within subsidiaries with operations at Le Vieux-Port de Montréal, Vieux-Port de Quebec, and Mirabel, respectively.

CORPORATION DATA

HEAD OFFICE	Sir Charles Tupper Building Confederation Heights Riverside Drive Ottawa, Ontario K1A 0M2
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Roch La Salle, P.C., M.P.
DEPARTMENT	Public Works
DATE AND MEANS OF INCORPORATION	By Letters Patent 56/03/07 reorganized under the *Canada Corporation Act*, 77/09/19. (Certificate of Continuance - under *Canada Business Corporation Act* 81/07/07)
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	M.A.J. Lafontaine
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31. The data presented relate respectively to the parent corporation (Canada Lands Company Limited) and its three subsidiaries; Canada Lands Company (Mirabel) Limited, Canada Lands Company (Le Vieux-Port de Montréal) Limited and Canada Lands Company (Vieux-Port de Québec) Inc.

	1984-85*	1983-84	1982-83	1981-82
At the end of the period				
Total Assets				
—parent corporation	nil	nil	nil	nil
—Mirabel corporation	5.0	4.8	1.8	3.8
—Montreal corporation	6.5	1.8	1.1	0.5
—Quebec corporation	4.5	11.0	2.0	2.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada. net				
—parent corporation	nil	nil	nil	nil
—Mirabel corporation	4.3	4.1	0.7	1.0
—Montreal corporation	3.2	0.1	negl.	(0.2)
—Quebec corporation	0.5	(1.1)	(0.7)	(0.4)
Equity of Canada	nil	nil	nil	nil
Cash from Canada in the period				
—non-budgetary	nil	nil	nil	nil
—budgetary				
—parent corporation	nil	nil	nil	nil
—Mirabel corporation	8.1	11.2	9.9	11.6
—Montreal corporation	31.6	12.6	6.3	4.1
—Quebec corporation	27.0	32.5	19.3	13.4

* These are preliminary data.

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1982 TO 1985
WERE NOT AVAILABLE AT DATE OF PRINTING

APPENDIX 1

CANADA LANDS COMPANY (MIRABEL) LIMITED

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1985
WERE NOT AVAILABLE AT DATE OF PRINTING

APPENDIX 2

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED

AUDITOR'S REPORT

THE HONOURABLE ROCH LASALLE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Lands Company (Le Vieux-Port de Montréal) Limited as at March 31, 1985 and the statement of transactions for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the charter and by-laws of the Corporation, as well as the agreement between the Corporation and Her Majesty in right of Canada represented by the Minister of Public Works.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984
	$	$
Cash and temporary investments, at cost (approximates market value)	3,858,960	1,777,378
Accounts receivable	107,406	31,967
Due from Minister of Public Works (Note 3)	2,486,618	
Prepaid expenses	8,218	830
	6,461,202	1,810,175

LIABILITIES	1985	1984
	$	$
Accounts payable	5,710,347	1,718,799
Due to Receiver General for Canada (Note 4)	750,855	74,612
Due to Minister of Public Works (Note 3)		16,764
	6,461,202	1,810,175
SHAREHOLDER'S EQUITY		
Capital stock (Note 5)		
	6,461,202	1,810,175

Approved by the Board:

ROGER BEAULIEU
Director

BENOÎT LEMAY
Director

CANADA LANDS COMPANY LIMITED—*Continued*

APPENDIX 2—*Concluded*

CANADA LANDS COMPANY (LE VIEUX-PORT DE MONTRÉAL) LIMITED—*Concluded*

STATEMENT OF TRANSACTIONS CARRIED OUT AS AGENT AND ON BEHALF OF THE MINISTER OF PUBLIC WORKS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
EXPENDITURES		
Operating		
Personnel costs	1,059,205	791,028
Professional and technical services	599,734	399,012
Maintenance of property	445,697	261,219
Administrative expenditures	326,313	173,520
Travel and representation	103,217	54,966
	2,534,166	1,679,745
Capital	29,066,216	10,459,979
Communications and culture program	262,291	
Employment program—Job creation		384,039
Total to be funded (Note 3)	31,862,673	12,523,763
Cumulative since November 26, 1981	51,601,050	19,738,377
PROCEEDS		
Interest	508,949	173,425
Parking	75,332	109,794
Rentals	142,043	104,119
Other	65,256	8,100
Total to be remitted (Note 4)	791,580	395,438
Cumulative since November 26, 1981	1,354,217	562,637
EXCESS OF EXPENDITURES OVER PROCEEDS		
For the year	31,071,093	12,128,325
Cumulative since November 26, 1981	50,246,833	19,175,740

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1985

1. Authority and activities

Canada Lands Company (Le Vieux-Port de Montréal) Limited was incorporated on November 26, 1981 under the Canada Business Corporations Act and is a wholly-owned subsidiary of Canada Lands Company Limited, a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

Effective February 1, 1982, pursuant to an agreement between the Corporation and Her Majesty in Right of Canada represented by the Minister of Public Works, the Corporation is responsible for developing and for promoting the development of the lands of Le Vieux-Port de Montréal, and for administering, managing and maintaining the property of Her Majesty located therein. The Corporation fulfills this responsibility in the name and for the account of the Minister of Public Works who continues to hold title to the fixed assets for the benefit of Her Majesty.

Parliament has not authorized the Corporation to retain any proceeds from operations for its use.

2. Significant accounting policies

(a) Financial statement presentation

The statements present transactions carried out by the Corporation as agent and on behalf of the Minister of Public Works. All expenditures are incurred on behalf of the Minister and are reimbursable to the Corporation. All proceeds are payable to the Receiver General for Canada. Differences between parliamentary appropriations received and expenditures are recorded by the Corporation as due from or due to the Minister of Public Works.

(b) Expenditures of a capital nature

Expenditures of a capital nature represent costs which significantly increase the value or extend the useful lives of properties administered by the Corporation. They also include costs of demolishing structures.

(c) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under the salary administration policy of the Corporation. The cost of these benefits is recorded in the year in which they are earned by the employees. The estimated liability resulting from this policy is included in accounts payable.

(d) Retirement savings plan

The Corporation has established a group retirement savings plan under which a single trust was established with a private sector organization in order to accumulate contributions to provide a retirement income for the employees through individually registered retirement savings plans. All contributions are paid by the employees, the Corporation acting solely as an agent without incurring any liability.

3. Due from (due to) Minister of Public Works

	1985	1984
	$	$
Balance receivable (payable) at beginning of the year	(16,764)	99,912
Expenditures	31,862,673	12,523,763
	31,845,909	12,623,675
Less:		
Funds drawn from Department of Public Works Vote 70 (Vote 56 in 1984)		
Canada Lands Company (Le Vieux-Port de Montréal) Limited	29,097,000	12,256,400
Funds drawn from Department of Communications Vote 10		
Communications and culture program	262,291	
Funds drawn from Treasury Board Vote 10		
Employment initiatives program		384,039
	29,359,291	12,640,439
Balance receivable (payable) at end of the year	2,486,618	(16,764)

4. Due to Receiver General for Canada

	1985	1984
	$	$
Balance at beginning of the year	74,612	148,571
Proceeds	791,580	395,438
	866,192	544,009
Remittances to the Consolidated Revenue Fund	115,337	469,397
Balance at end of the year	750,855	74,612

5. Capital stock

The Corporation is authorized to issue a single share, to be held in trust for Her Majesty in Right of Canada, which may not be transferred without the consent of the Governor in Council. The authorized share has been issued in consideration of services rendered.

6. Commitments

As at March 31, 1985, the Corporation's contractual commitments amount to approximately $3.2 million.

CANADA LANDS COMPANY LIMITED—*Concluded*

APPENDIX 3

CANADA LANDS COMPANY (VIEUX-PORT DE QUÉBEC) INC.

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1984 AND 1985
WERE NOT AVAILABLE AT DATE OF PRINTING

SUMMARY PAGE

CANADA MORTGAGE AND HOUSING CORPORATION

MANDATE

To promote the construction of new houses, the repair and modernization of existing houses and the improvement of housing and living conditions.

BACKGROUND

Established in 1946, the corporation acts as the government's agent in the provision of grants, contributions and subsidies for the advancement of housing and community development. It conducts research and provides policy advice to government; it administers the Mortgage Insurance Fund whose prime purpose is to ensure an adequate supply of mortgage funds for housing and it lends to groups and individuals for housing purposes and invests in housing-related projects.

CORPORATION DATA

HEAD OFFICE	Montreal Road Ottawa, Ontario K1A 0P7
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable William McKnight, P.C , M.P.
DEPARTMENT	Labour
DATE AND MEANS OF INCORPORATION	*Central Mortgage and Housing Corporation Act*, 1946 (R.S.C. 1970, C. C-16).
CHIEF EXECUTIVE OFFICER	Robert C. Montreuil
CHAIRMAN	Robert E. Jarvis, Q.C.
AUDITORS	Burke, Newman & Co. and Samson Bélair

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	**1983 (restated)**	**1982**	**1981**
At the end of the year				
Total Assets	10,277	10,383	10,684	10,472
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	9,990	10,212	10,192	10,142
Equity of Canada	50	50	50	30
Cash from Canada in the year				
— budgetary	1,728	1,890	1,454	1,095
— non-budgetary	374	424	431	563

CANADA MORTGAGE AND HOUSING CORPORATION

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The Management of the Corporation is responsible for establishing and maintaining a system of books, records, internal controls and management practices to provide reasonable assurance that reliable financial information is produced, the assets of the Corporation are safeguarded and controlled, the transactions of the Corporation are in accordance with the relevant legislation, regulations and by-laws of the Corporation, the resources of the Corporation are managed efficiently and economically and the operations of the Corporation are carried out effectively.

Management is also responsible for the integrity and objectivity of the financial statements. The accompanying financial statements of the Corporation were prepared by management in accordance with the accounting principles, consistently applied, as described in the notes to the financial statements. The financial information contained elsewhere in this Annual Report is consistent with that in the financial statements.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee which includes a majority of members who are not employees of the Corporation. The Committee meets from time to time with management, internal audit staff and the independent external auditors to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls and other relevant financial matters. The Audit Committee has reviewed the financial statements with the external auditors and has submitted its report to the Board of Directors. The Board of Directors has reviewed and approved the financial statements.

The financial statements have been examined by the auditors, James J. Smith, C.A. of the firm Burke, Newman & Co. and Paul-André Michaud, C.A. of the firm Samson Bélair and their report offers an independent opinion on the financial statements to the Minister Responsible for Canada Mortgage and Housing Corporation.

AUDITORS' REPORT

TO THE HONOURABLE BILL McKNIGHT, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA MORTGAGE AND HOUSING CORPORATION

We have examined the balance sheets of Canada Mortgage and Housing Corporation: Corporate Account, Mortgage Insurance Fund, Home Improvement Loan Insurance Fund and Rental Guarantee Fund as at December 31, 1984, and the related statements of operations and reserve fund, operations and deficit or surplus, changes in financial position and Minister's Account for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984, and the results of its operations, changes in its financial position and expenditures for and recoveries from the Minister for the year then ended in accordance with the accounting principles described in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, except for the uncertainty as to authority referred to in Note 2 to the statement of the Minister's Account, the transactions that have come under our notice have been, in all significant respects, within the powers of the Corporation.

JAMES J. SMITH, C.A.
of the firm Burke, Newman & Co.

PAUL-ANDRÉ MICHAUD, C.A.
of the firm Samson Bélair

Ottawa, Canada
February 20, 1985

CORPORATE ACCOUNT

BALANCE SHEET AS AT DECEMBER 31, 1984
(in thousands of dollars)

STATEMENT C1

ASSETS	1984	1983
Loans and investments—Schedule I		
Market housing	2,212,710	2,315,733
Social housing	6,318,867	6,208,096
Rehabilitation and conservation	160,898	165,542
Community services	1,505,936	1,555,006
Corporate financing	22,575	20,670
	10,220,986	10,265,047
Cash and Short-Term Deposits		15,790
Accounts Receivable		
The Minister	21,818	49,092
Funds administered		6,333
Other	5,448	16,785
	27,266	72,210
Deferred Income Taxes	8,975	9,908
Business Premises, Office Furniture and Equipment		
At cost	32,533	29,639
Accumulated depreciation	19,725	17,855
	12,808	11,784
Other Assets	6,941	7,771
	10,276,976	10,382,510

LIABILITIES	1984	1983
Borrowings from the Government of Canada	9,944,807	10,159,950
Cheques Issued in Excess of Funds on Deposit	105,291	
Accounts Payable and Accrued Liabilities		
The Receiver General for Canada	45,444	52,121
Funds administered	1,760	
Other	82,144	63,758
	129,348	115,879
Actuarial Obligation to the Pension Fund	7,592	11,254
Deferred Profits	39,938	45,427
	10,226,976	10,332,510
CAPITAL AND RESERVE FUND		
Capital—Authorized and fully paid by the Government of Canada	25,000	25,000
Reserve Fund	25,000	25,000
	50,000	50,000
	10,276,976	10,382,510

See accompanying notes.

ROBERT C. MONTREUIL
President

HAROLD S. PERRIE
Chief Accountant

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

STATEMENT OF OPERATIONS AND RESERVE FUND
(in thousands of dollars)

STATEMENT C2

	Year ended December 31, 1984		Year ended December 31, 1983	
Market Housing				
Interest earned	214,290		229,833	
Gain on disposal of real estate	1,151		1,630	
	215,441		231,463	
Interest expense	182,742	32,699	184,081	47,382
Social Housing				
Interest earned	519,597		499,856	
Gain on disposal of real estate	560		2,034	
	520,157		501,890	
Interest expense	481,717	38,440	464,517	37,373
Rehabilitation and Conservation				
Interest earned	18,472		18,394	
Interest expense	16,291	2,181	15,812	2,582
Community Services				
Interest earned	132,071		131,382	
Gain on disposal of land assembly projects	9,192		6,921	
	141,263		138,303	
Interest expense	125,847	15,416	118,434	19,869
Corporate Financing				
Gain on disposal of land	1,451			
Carrying cost	1,042	409	1,096	(1,096)
Other Interest Income		14,502		12,859
Margin on Financing Operations		103,647		118,969
Services to Others		17,525		17,826
		121,172		136,795
Administrative Expenses		47,676		47,163
Income before Income Taxes		73,496		89,632
Income Taxes—Current	32,909		41,428	
—Deferred	933	33,842	1,196	42,624
Net Income		39,654		47,008
Reserve Fund, beginning of year		25,000		25,000
		64,654		72,008
Transferred to the Receiver General for Canada		39,654		47,008
Reserve Fund, end of year		25,000		25,000

See accompanying notes.

CORPORATE ACCOUNT

STATEMENT OF CHANGES IN FINANCIAL POSITION
(in thousands of dollars) STATEMENT C3

	Year ended December 31	
	1984	1983
Source of Cash		
Income before income taxes	73,496	89,632
Add: net change in accrued interest	4,767	15,774
depreciation	1,870	1,397
	80,133	106,803
Loans and investments repayments	563,170	628,449
Borrowings from the Government of Canada	374,000	423,500
Decrease in accounts receivable from the Minister	27,274	149,356
Decrease in accounts receivable from Funds administered	8,093	
Other	27,658	14,225
	1,080,328	1,322,333
Application of Cash		
Loans and investments additions	525,708	549,738
Repayment of borrowings from the Government of Canada	592,800	619,613
Reduction of unfunded obligation to employees' pension fund	3,662	4,435
Increase in accounts receivable from Funds administered		28,440
Paid to Receiver General for Canada		
—Federal income taxes	32,085	42,845
—Excess in reserve fund	47,008	10,018
—Other	146	124
	1,201,409	1,255,213
Increase (Decrease) in Cash and Short-Term Deposits	(121,081)	67,120
	1,080,328	1,322,333

See accompanying notes.

Canada Mortgage and Housing Corporation was incorporated as a Crown Corporation by an Act of Parliament on January 1, 1946. Its activities are regulated by the National Housing Act, the Canada Mortgage and Housing Corporation Act and, in certain respects, the Financial Administration Act, and include:

Corporate Account

Financing housing and community improvement through the making of loans and investments under specific conditions at interest rates normally at market rates which are generally higher than the rates it pays on funds borrowed from the Government of Canada.

Minister's Account

Making certain payments or incurring expenses in the process of delivering housing programs on behalf of the federal government. These payments and expenses include grants, contributions, subsidies, loan forgiveness, losses on real estate, losses under federal-provincial agreements, interest rate losses, research and development, and specified administrative costs. The funding for these activities is provided for in Main or Supplementary Estimates which are tabled in Parliament. Parliamentary approval is by way of Appropriation Acts together with Statutory authorities which authorize the responsible Minister to reimburse the Corporation for the specified payments and expenses for the fiscal year concerned.

Insurance and Guarantee Funds

Administering certain Insurance and Guarantee Funds on behalf of the Government of Canada. The Mortgage Insurance Fund, the largest of the Funds, is the chief instrument for establishing a framework of confidence for mortgage lending by private institutions. This instrument facilitates an adequate supply of mortgage funds by reducing the risk to lenders and encouraging the secondary market trading of mortgages.

CORPORATE ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Significant Accounting Policies

The Corporation follows generally accepted accounting policies or, in certain cases, accounting policies appropriate to the Corporation's activities and governing legislation. The financial statements of the Mortgage Insurance Fund and the Other Insurance and Guarantee Funds are not consolidated with these financial statements. The principal accounting policies followed by the Corporation are:

(a) Loans

Loans are capitalized as funds are advanced. Where loans contain forgiveness clauses, such forgiveness is recorded when the loans are advanced and recovered from the Minister. Loans under certain programs give rise to interest rate losses which are recoverable from the Minister. No provisions are made for possible losses on loans. Losses on insured loans are recoverable from the Mortgage Insurance Fund while property acquired upon default of uninsured loans is subject to loss recovery as described under Real Estate. Other losses on uninsured loans are recoverable from the Minister.

(b) Federal-Provincial Agreements

Investments made under agreements with the provinces to encourage development of rental housing, land assembly, cooperative housing and rural and native housing are considered joint ventures. The underlying assets include agreements for sale, mortgages and real estate.

The Corporation has a seventy-five percent share in the joint ventures which is accounted for on the equity method. Where the Province is responsible for the administration of projects, the Corporation relies on financial information provided by the Province.

Gains on the sales of land assembly projects are retained by the Corporation and are recognized as income as payments are received. Losses incurred on federal-provincial investments are recoverable from the Minister.

(c) Real Estate

Real estate is recorded at cost. Real estate acquired upon default of loans is recorded at the unpaid loan balance plus interest accrued to the date of acquisition by default, together with acquisition expenditures and any modernization and improvement costs. Both the net operating costs prior to disposal including depreciation, and net losses resulting from the disposal of properties acquired upon default of loans are recoverable from the Minister. Profits on the sale of real estate are recognized as income as payments are received.

(d) Depreciation

Depreciation of real estate is recorded on a straight-line basis over the term established for repayment of borrowings to finance construction or acquisition of the real estate.

Depreciation on business premises, office furniture and equipment is recorded on a diminishing balance basis at capital cost allowance rates in accordance with the provisions of the Income Tax Act, Canada.

(e) Income Tax

The Corporation is subject to federal income tax and provides for income tax on the tax allocation basis. Under this basis the provision for income tax is determined from the earnings reported in the statement of operations rather than from the Corporation's income for tax purposes.

(f) Employees' Pension Plan

Current service costs of the employees' pension plan are charged to earnings and funded on the basis of an actuarial

CORPORATE ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

study made at least every three years in accordance with the provisions of the Pension Benefits Standards Act which is administered by the Federal Department of Insurance. The plan will next be evaluated in 1986.

Experience deficiencies or surpluses determined by actuarial study are recognized in the year in which such deficiencies or surpluses are identified. The remaining actuarial obligation will be funded by annual payments of principal and interest up to December 31, 1994.

(g) Deferred Profits

The Corporation disposes of real estate and federal-provincial land assembly projects extending mortgages and sales agreements with varying repayment terms. Income from these sales is recognized as payments are received.

(h) Reserve Fund

Income or loss after income taxes is transferred to the Reserve Fund which is limited by Order-in-Council to $25 million. Any excess over this amount is transferred to the credit of the Receiver General for Canada.

(i) Interest Income and Expense

Interest income and expense are accounted for on the accrual basis.

2. Real Estate

The overall appraised value of real estate at November 30, 1984 is in excess of its book value by $33.7 million. However, potential losses on specific properties could amount to $21.2 million based on these appraised values. Real estate is net of accumulated depreciation, 1984—$17 million (1983—$16 million).

3. Borrowings from the Government of Canada

The Corporation borrows from the Government of Canada under the provisions of Section 22 of the CMHC Act and Sections 40 and 55 of the National Housing Act to finance investment in loans, federal-provincial agreements, real estate and agreements for sale and mortgages arising from sales of real estate. The borrowings are evidenced by debentures, which bear interest at varying rates and are repayable over periods not in excess of 50 years.

4. Contingent Liabilities

In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. At December 31, 1984, most of the claims outstanding are not expected to have a result which would be significant in relation to the financial position of the Corporation. However, during 1982 a large number of actions were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation, which total approximately $48 million. The Corporation does not admit liability in these cases but, until the actions have been heard by the courts, it is impossible to determine if there is a potential liability in this respect and thus no provision for possible loss arising from these legal actions is included in these financial statements. Should costs arise as a result of these actions they would be expensed in the year when the costs are incurred.

5. Interest Loss Recoveries

The Corporation was authorized by the Government of Canada to approve certain NHA loans at a negative interest margin and to recover this loss from the Government. The interest loss recovered on loans and federal-provincial agreements is included in interest earnings. The recoveries by program are as follows:

	1984	1983
	(in millions of dollars)	
Market Housing	50.0	37.4
Social Housing	19.3	19.1
Rehabilitation and Conservation		.1
Community Services	1.3	1.3

6. Services to Others

The major components of services to others are: delivery of Canadian Home Insulation Program grants on behalf of Energy, Mines and Resources, inspections and administration of mortgages for third parties.

7. Administrative Expenses

Gross administrative expenses for the year ended December 31, 1984 amounted to $176.7 million (1983—$173.5 million). Of this total, $47.7 million pertains to the Corporate Account, (1983—$47.2 million).

8. Commitments

Commitments outstanding for investments under federal-provincial agreements and loans amounted to $600 million at December 31, 1984 (1983—$800 million).

9. Comparative Figures

The 1983 comparative figures have been reclassified to conform to the statement presentation adopted in 1984.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

CORPORATE ACCOUNT

LOANS AND INVESTMENTS
(in thousands of dollars)

SCHEDULE I

	Balance December 31		Additions during the year	
	1984	1983	1984	1983
Market Housing				
Loans	2,074,299	2,149,874	135,896	125,920
Federal-provincial agreements	81,087	90,891		2
Real estate	14,642	23,441	2,911	3,752
Agreements for sale and mortgages	42,682	51,527		
	2,212,710	2,315,733	138,807	129,674
Social Housing				
Loans	5,027,965	5,048,559	18,171	21,808
Federal-provincial agreements	1,235,161	1,094,600	149,392	143,829
Real estate	36,266	45,169	236	9,961
Agreements for sale and mortgages	19,475	19,768		
	6,318,867	6,208,096	167,799	175,598
Rehabilitation and Conservation				
Loans	160,519	164,658	186,252	172,758
Real estate	379	884	822	1,555
	160,898	165,542	187,074	174,313
Community Services				
Loans	1,358,453	1,387,067	13,155	44,645
Federal-provincial agreements	147,483	167,939	11,841	14,532
	1,505,936	1,555,006	24,996	59,177
Corporate Financing				
Real estate	22,575	20,670	7,032	10,976
Total	10,220,986	10,265,047	525,708	549,738

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

MINISTER'S ACCOUNT

STATEMENT OF EXPENDITURES AND RECOVERIES

STATEMENT G1

(in thousands of dollars)

	Year ended December 31	
	1984	1983
Expenditures		
Mortgage Loan Insurance	367,500	
Market Housing	91,602	491,043
Social Housing	938,826	792,086
Rehabilitation and Conservation	212,551	336,982
Community Services	19,097	42,473
Research, Development, Demonstration and Information	7,562	9,895
Administrative Expenses	63,385	67,695
Total	1,700,523	1,740,174
Accounts receivable from the Minister, beginning of year	49,092	198,448
	1,749,615	1,938,622
Recoveries	1,727,797	1,889,530
Accounts receivable from the Minister, end of year	21,818	49,092

See accompanying notes.

ROBERT C. MONTREUIL
President

HAROLD S. PERRIE
Chief Accountant

MINISTER'S ACCOUNT

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 1984

1. Significant Accounting Policy

Expenditures made on behalf of the Minister responsible for the Corporation are recorded as recoverable when expenses are recognized.

2. Canadian Home Ownership Stimulation Plan (CHOSP)

The regulatory authority under which CHOSP payments were made was challenged in 1982 by a Co-Chairman of the Standing Joint Committee of the Senate and Commons on Regulations and Statutory Instruments. The objections relate to lack of specific government regulations covering such payments, and lack of security where the payments represent forgivable loans. However, it is the Corporation's opinion that the amounts are properly authorized and secured under the National Housing Act.

3. Contingent Liabilities

In the normal course of operations, the Corporation is subject to legal claims, the effect of which cannot be determined until they are settled. During 1982, a large number of legal actions were begun against the Corporation jointly with other parties claiming damages arising from installation of urea formaldehyde foam insulation, which total approximately $48 million at December 31, 1984. The Corporation does not admit liability in this respect and it is unclear whether costs, if any, arising from these actions could be charged to the Government of Canada. Thus, no provision for possible loss arising from these legal actions is included in the accompanying statement of account. Should costs arise as a result of these actions they would be expensed in the year when the costs are incurred.

4. Mortgage Loan Insurance

The expenditure for mortgage loan insurance is made up of loan forgiveness of $307.6 million and cash advances of $59.9 million.

5. Comparative Figures

The 1983 comparative figures have been reclassified to conform to the statement presentation adopted in 1984.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED—
MORTGAGE INSURANCE FUND

BALANCE SHEET AS AT DECEMBER 31, 1984

(in thousands of dollars)

STATEMENT F1

ASSETS	1984	1983
Accounts Receivable		
Canada Mortgage and Housing Corporation	1,767	
Other	11,340	14,109
	13,107	14,109
Short-Term Securities		32,106
Mortgages	110,125	124,680
Real Estate		
At Cost	315,326	275,901
Provision for revaluation	166,145	124,707
	149,181	151,194
	272,413	322,089

LIABILITIES	1984	1983
Accounts Payable and Accrued Liabilities	5,234	17,416
Provision for Loss on Claims	394,942	141,350
Unearned Premiums	214,500	174,373
Premium Deficiency	384,000	196,905
Due to Canada Mortgage and Housing Corporation		6,308
Borrowings from the Government of Canada	59,900	298,980
	1,058,576	835,332
Deficit	786,163	513,243
	272,413	322,089

See accompanying notes.

ROBERT C. MONTREUIL
President

HAROLD S. PERRIE
Chief Accountant

FUNDS ADMINISTERED—
MORTGAGE INSURANCE FUND

STATEMENT OF OPERATIONS AND DEFICIT

(in thousands of dollars)

STATEMENT F2

	Year ended December 31	
	1984	1983
Revenue		
Premiums	66,833	54,536
Application fees	15,752	17,071
Interest	13,364	16,389
Total Revenue	95,949	87,996
Expenses		
Insurance issuance	41,612	38,626
Loss on claims	423,833	191,170
Interest	23,929	41,481
	489,374	271,277
Adjustment to premium deficiency	187,095	77,012
Total Expenses	676,469	348,289
Loss before Recovery	580,520	260,293
Recovery of Losses	307,600	
Net Loss	272,920	260,293
Deficit, beginning of year	513,243	252,950
Deficit, end of year	786,163	513,243

See accompanying notes.

FUNDS ADMINISTERED—
MORTGAGE INSURANCE FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION

(in thousands of dollars)

STATEMENT F3

	Year ended December 31	
	1984	1983
Source of Cash		
Operations		
Proceeds from real estate sales	220,756	288,242
Premiums	106,960	97,833
Application fees	15,752	17,071
Interest	13,728	16,948
	357,196	420,094
Mortgage repayments	19,859	19,160
Advances from Canada Mortgage and Housing Corporation		28,427
Short-term securities cashed	32,089	3,586
Borrowings from the Government of Canada	387,800	
	796,944	471,267
Application of Cash		
Operations		
Claims	356,497	295,869
Real estate operations	23,099	32,602
Administrative charges	65,608	58,481
Interest	34,065	44,315
	479,269	431,267
Payments to Canada Mortgage and Housing Corporation	8,075	
Repayment of borrowings from the Government of Canada	309,600	40,000
	796,944	471,267

See accompanying notes.

CANADA MORTGAGE AND HOUSING CORPORATION—*Continued*

FUNDS ADMINISTERED—
HOME IMPROVEMENT LOAN INSURANCE FUND

BALANCE SHEET AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES	1984	1983
			Due to Canada Mortgage and Housing Corporation	7	18
Cash and Investment in Securities	7,592	6,945	Unearned Premiums	8	17
Mortgages	13	22	Surplus	7,590	6,932
	7,605	6,967		7,605	6,967

See accompanying notes.

ROBERT C. MONTREUIL
President

HAROLD S. PERRIE
Chief Accountant

FUNDS ADMINISTERED—
HOME IMPROVEMENT LOAN INSURANCE FUND

STATEMENT OF OPERATIONS AND SURPLUS
(in thousands of dollars) STATEMENT F4

	Year ended December 31	
	1984	1983
Revenue		
Premiums	10	18
Recoveries on claims paid	69	49
Interest	697	633
Income from mortgages	1	2
Total Revenue	777	702
Expenses		
Claims and administrative charges	119	162
Net Income	658	540
Surplus, beginning of year	6,932	6,392
Surplus, end of year	7,590	6,932

See accompanying notes.

FUNDS ADMINISTERED—
RENTAL GUARANTEE FUND

BALANCE SHEET AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES	1984	1983
Cash and Investment in Securities	21,148	19,254	Due to Canada Mortgage and Housing Corporation		7
Mortgage		10,075	Surplus	26,548	29,322
Real Estate					
At cost	10,579				
Provision for loss	5,179				
	5,400				
	26,548	29,329		26,548	29,329

See accompanying notes.

ROBERT C. MONTREUIL
President

HAROLD S. PERRIE
Chief Accountant

CANADA MORTGAGE AND HOUSING CORPORATION—*Concluded*

FUNDS ADMINISTERED— RENTAL GUARANTEE FUND

STATEMENT OF OPERATIONS AND SURPLUS

(in thousands of dollars) STATEMENT F5

	Year ended December 31	
	1984	1983
Revenue		
Interest	1,904	1,745
Income from mortgages	519	1,164
Total Revenue	2,423	2,909
Expenses		
Loss on foreclosure	5,179	
Other	18	19
Total Expenses	5,197	19
Net Income	(2,774)	2,890
Surplus, beginning of year	29,322	26,432
Surplus, end of year	26,548	29,322

See accompanying notes.

FUNDS ADMINISTERED

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 1984

1. Significant Accounting Policies

The principal accounting policies followed by the Corporation in administering the Insurance and Guarantee Funds are:

(a) Premiums

Premiums on insurance policies relate both to the risk insured and the costs of issuing the policy. The risk-related portion is deferred and taken into income as earned over the life of the related policies. The formulae under which the premiums are earned relate to the amount of risk in each year of coverage using risk factors established by the Federal Department of Insurance. The portion relating to issuance costs is taken into income as received.

(b) Application Fees

Application fees received on insurance policies are taken into income as received.

(c) Insurance Issuance Costs

Insurance issuance costs are expensed as incurred.

(d) Premium Deficiency

The premium deficiency represents the excess of estimated discounted costs on future claims over the amount of unearned premium revenue relating to the policies in force.

(e) Real Estate

Real estate is acquired upon the payment of a claim resulting from a loan default and is valued at net realizable value. Cost is comprised of the unpaid loan balance plus interest accrued to the date of acquisition together with acquisition and capital improvement expenditures. Net realizable value is calculated as the current appraised value of the property, as determined by the Corporation, less the discounted value of estimated selling, operating and interest holding costs. Depreciation is not recorded on the real estate.

(f) Provision for Loss on Claims

This provision represents the estimated loss on claims in the process of payment and the estimated loss on claims not yet reported to the Corporation.

(g) Interest Income and Expense

Interest income and expense are recorded on the accrual basis.

(h) Mortgages

Mortgages are shown net of a provision for losses.

(i) Income Tax

The Insurance and Guarantee Funds are not subject to the provisions of the Income Tax Act, Canada.

2. Borrowings from the Government of Canada—Mortgage Insurance Fund

The Corporation borrows from the Government of Canada, on behalf of the Fund, under provisions of Section 9 of the National Housing Act in order to meet the Fund's obligations. Borrowing arrangements were renegotiated in 1984 and pursuant to an Order-in-Council dated August 8, 1984, the balance of repayable advances outstanding cannot exceed $400 million. All advances received under the current borrowing arrangements are interest free and are secured by promissory notes due on demand. Borrowings outstanding at August 8, 1984, which bore interest at an average rate of 13%, were repaid and replaced by interest free advances of the same amount. In December 1984, borrowings of $307.6 million were forgiven as explained in Note 4.

3. Actuarial Valuation—Mortgage Insurance Fund

At September 30, 1984 an actuarial study of the Fund undertaken by the Corporation during the year disclosed that the Fund continues to be inadequate to pay all future claims in respect of business in force. The major causes of the deficit are programs of a social nature where inadequate premiums were charged (the Assisted Home Ownership and the Assisted Rental Programs) and the downturn in the Alberta economy. The deficit as at September 30, 1984, estimated to be $708 million, has accumulated to $786 million at December 31, 1984.

4. Recovery of Losses—Mortgage Insurance Fund

In December 1984, Parliament approved forgiveness of $307.6 million of debt owed by the Fund to the Government of Canada as partial reimbursement for the losses on the Assisted Home Ownership and Assisted Rental Programs. At December 31, 1984, the additional cash losses incurred on these two programs are estimated to be $324 million.

In 1985, the Corporation will request further reimbursement for losses incurred as a result of these programs.

5. Subsequent Event—Mortgage Insurance Fund

In January 1985, Orders-in-Council were approved that permitted the Corporation to raise fees and premiums charged by the Mortgage Insurance Fund.

6. Home Improvement Loan Insurance Fund and Rental Guarantee Fund

These two programs have been terminated and negotiations are underway concerning the disposal of the assets of these two Funds.

7. Insurance in Force—Mortgage Insurance Fund

At December 31, 1984, the insurance policies in force totalled approximately $38.3 billion (1983—$33.5 billion).

8. Administrative Expenses—Funds Administered

The administrative expenses charged to the Funds by the Corporation for the year ended December 31, 1984 amounted to $65.6 million (1983—$58.6 million).

9. Comparative Figures

The 1983 comparative figures have been reclassified to conform to the statement presentation adopted in 1984.

SUMMARY PAGE

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

MANDATE

To construct in the National Capital Region the National Gallery, the National Museum of Man and any other museum which the Governor in Council may direct.

BACKGROUND

The main structures of the corporation's two projects are scheduled for completion in 1986-87.

CORPORATION DATA

HEAD OFFICE	55 Murray Street Ottawa, Ontario K1N 5M3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Roch La Salle, P.C., M.P.
DEPARTMENT	Public Works
DATE AND MEANS OF INCORPORATION	Letters patent (No. 0132114) June 21, 1982, under the *Canada Business Corporations Act.*
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	M.A.J. Lafontaine
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-82**
At the end of the period			
Total Assets	50.1	15.5	3.5
Obligations to the private sector	nil	nil	nil
Obligations to Canada	nil	nil	nil
Equity of Canada	44.8	13.4	2.6
Cash from Canada in the period			
— budgetary	31.5	10.8	2.6
— non-budgetary	nil	nil	nil

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.

AUDITOR'S REPORT

THE HONOURABLE ROCH LASALLE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheet of Canada Museums Construction Corporation Inc. as at March 31, 1985 and the statement of changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations and the articles and by-laws of the Corporation.

I wish to bring to your attention that, as described in Note 1, the Corporation has not made any provision for the cost of the sites in its funding proposals. Although construction is in progress, no final agreement for the licence of occupation has been obtained for the site of the National Museum of Man. In addition, some portions of the sites for the two museums are not federally owned. The Note also states that the Corporation, in its planning documents, has estimated funding shortages of approximately $53 million. To date, Treasury Board has not accepted the Corporation's proposal regarding the additional funding for the two projects. In my opinion, without resolution of the funding requirement, it is unlikely that the two museums can be made fully operational in accordance with the building concepts and schedules as originally approved by Cabinet.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 21, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Cash and short-term deposits	4,025	1,406
Accounts receivable (Note 9)	88	195
Construction in progress (Schedule)	45,971	13,869
	50,084	15,470

LIABILITIES	1985	1984
Accounts payable and accrued liabilities	5,237	2,118
SHAREHOLDERS' EQUITY		
Capital stock (Note 3)		
Contributed capital (Note 4)	44,847	13,352
	50,084	15,470

Approved by the Board:

MAURICE A. J. LAFONTAINE
Chairman and Chief Executive Officer

JEAN E. PIGOTT
Director

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Source of funds		
Contributed capital (Note 4)	31,495	10,776
Accounts receivable	107	
Accounts payable and accrued liabilities	3,119	1,203
	34,721	11,979
Application of funds		
Construction in progress (Schedule)	32,102	11,180
Accounts receivable		45
	32,102	11,225
Increase in funds	2,619	754
Cash and short-term deposits		
Beginning of year	1,406	652
End of year	4,025	1,406

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and activities

The Corporation was incorporated on June 21, 1982 under the Canada Business Corporations Act as an agent of Her Majesty pursuant to the Government Companies Operations Act, and was named as a parent Crown corporation on February 7, 1985 in Schedule C, Part I of the Financial Administration Act. Two-thirds of the capital stock is held by the Canada Lands Company Limited, also a parent Crown corporation. On May 16, 1985 one-third was transferred from the Minister of Communications to the Minister of Public Works.

The business of the Corporation is limited to construction, in the National Capital Region, of buildings for the National Gallery of Canada (NGC), the National Museum of Man (NMM) and any other national museum which the Governor in Council may direct, including the acquisition, control, administration and disposal of land required for the construction.

In September 1981, the Cabinet Committee on Priorities and Planning allocated $185 million for the two projects. This has now been revised to $191.45 million for the period to March 31, 1987 as follows:

	NGC	NMM	Total
	(in millions of dollars)		
Construction	84.75	77.90	162.65
Architects and consultants	7.50	9.50	17.00
	92.25	87.40	179.65
Administration expenses	5.90	5.90	11.80
	98.15	93.30	191.45

In November 1983, the Cabinet approved the construction sites, architects and building concepts as developed by the architects and the long-term forecast of the building schedule and funding requirements for each museum. No provision was made for the cost of the sites.

- Building sites

  Major portions of the sites for the two museums are federally owned with the legal title to the lands currently belonging to the National Capital Commission. Negotiations to resolve the issue of legal title to parts of the sites that are not federally owned are currently underway. Although construction is in progress, no final agreement for the licence of occupation has been granted by the Commission for the site of the National Museum of Man.

- Funding requirements

  On May 25, 1984, the Corporation announced that it had obtained Cabinet approval to launch a fund-raising drive with a target of raising $24 million from the private sector for improvement in the two museums.

  Subsequent to the change in government in September 1984, a task force was convened in December 1984 by the Minister of Communications to review costs and develop options for cost reductions. In its report issued in February 1985, the task force arrived at options for reducing the costs of each project.

  In its planning documents submitted to Treasury Board in March 1985, the Corporation estimated funding shortages of approximately $36 million to March 31, 1987, and indicated that new funding would be required for this amount (including $8.15 million for items previously identified as exclusions) to complete the two projects. In addition, a further $17.1 million was also estimated as a future requirement for construction contingencies, landscaping and furnishings for public areas. The total funding shortfall was estimated at $53 million. To date, Treasury Board has not accepted the proposals regarding the additional funding for the two projects.

  On April 26, 1985, the Minister of Communications directed the Corporation to adopt certain recommendations of the task force report and authorized an additional amount of $14.1 million, subject to Treasury Board approval.

- Change of responsibility

  On May 16, 1985 the President of the Treasury Board announced that the Department of Public Works would assume responsibility for the construction of the two federal museums and that the Corporation would be dissolved in an orderly manner. The following Orders in Council were issued:

  (a) The Minister of Public Works was designated as the appropriate Minister with respect to the Corporation, and the one-third share of the Corporation held by the Minister of Communications and the control of the Corporation were transferred to the Minister of Public Works.

  (b) The Deputy Minister of Public Works was appointed chairman and chief executive officer of the Corporation and two senior Public Works officials were appointed Directors of the Corporation.

  The Minister of Public Works has directed that an immediate review of the budgets and construction schedules for the two projects be undertaken.

On May 23, 1985 a resolution was passed by the Board of Directors of the Corporation seeking Governor in Council authority to change the status of the Corporation under the Financial Administration Act from a parent Crown corporation to that of a wholly-owned subsidiary of the Canada Lands Company Limited.

2. Significant accounting policies

(a) Basis of accounting

These financial statements account for the costs incurred by the Corporation in the construction of the museums. They do not account for costs incurred by the National Capital Commission for sites or by the National Museums of Canada for accommodations planning and fit-ups.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

(b) Capitalization

All expenditures, including those for site evaluation, design, construction and administration will be capitalized until the museums are completed. Interest and other income is credited to construction in progress. Costs are allocated direct to each museum when they can be specifically identified. All other costs are allocated equally to the two museums.

3. Capital stock

Three shares are authorized and issued at $1 per share and shall not be transferred without the approval of the Governor in Council.

4. Contributed capital

During the year funding of $31.495 million (Vote 20) was provided through the estimates of the Department of Public Works for the expenditures of the Corporation (1984 $10.776 million, Vote 11 C).

	1984-85	1983-84
	(in thousands of dollars)	
Opening balance	13,352	2,576
Funds provided through the estimates	31,495	10,776
Ending balance	44,847	13,352

5. Pension plans

The Corporation has entered into an agreement with one of its officers to provide him with supplementary pension benefits. Provided all terms and conditions of his employment agreement are fulfilled, the officer shall receive upon termination of employment on March 31, 1987, an annual pension of $35,000, inclusive of pension funds transferred from previous employment, indexed to the greater of the cost of living or 6%. As at March 31, 1985, $225,000 had been fully funded by the Corporation which, including accrued interest, should be sufficient to meet the future obligation.

In addition, the Corporation has instituted, with a private sector organization, a contributory pension plan covering all its regular employees. The employees and the Corporation contribute equally to the cost of the plan. The Corporation's contributions represent its total liability and are recognized in the accounts on a current basis.

Pension costs for these plans amounted to $102,745 for the year ended March 31, 1985 (1984—$54,000).

6. Contractual obligations

As at March 31, 1985, commitments for construction and related costs amounted to approximately $35.8 million as follows:

	(in thousands of dollars)
National Gallery of Canada	21,415
National Museum of Man	14,428
	35,843

7. Lease commitment

The Corporation has entered into a lease agreement for office space. Under the terms of the lease the future minimum rental payments are as follows:

	(in thousands of dollars)
1985-86	540
1986-87	540
	1,080

8. Contingencies and claims

The cities of Ottawa and Hull are seeking building permit fees and development charges from the Corporation in the amount of $1.2 million. The Corporation has adopted the opinion of its legal counsel and does not intend to pay these fees and charges. In addition, the Corporation has received claims from contractors, architects, engineers and others amounting to approximately $3.6 million.

Because the Corporation is unable to assess the likelihood of its having to make payments in respect of these claims or assessments, no provision has been made in these financial statements.

9. Related party transaction

During the year, the Corporation billed to the Department of Public Works an amount of $600,000 for costs relating to the construction of a utility tunnel under the National Gallery site. Included in the accounts receivable balance at March 31, 1985 is an amount due from the Department of Public Works for $60,000.

10. Subsequent event

On May 31, 1985 the Board of Directors passed a resolution, concurred to by the Minister of Public Works, to pay the design architect of the National Museum of Man an amount not to exceed $512,000 for additional costs. Of this amount, $200,000 was accrued in the accounts as at March 31, 1985 and was subsequently paid. This resolution calls for remaining payments to be made as the work progresses.

11. Administration expenditures

The Corporation incurred the following administration expenditures which have been allocated equally to each Museum on the Schedule of Construction in Progress:

	1984-85	1983-84
	(in thousands of dollars)	
Salaries and employee benefits	1,463	1,046
Professional and special services	294	447
Office accommodation	253	351
Travel and transportation	174	174
Communication	155	95
Office furniture and equipment	126	196
Public information	81	91
Rental of equipment	79	62
Utilities, material and supplies	78	86
Other	13	10
	2,716	2,558

CANADA MUSEUMS CONSTRUCTION CORPORATION INC.—*Concluded*

SCHEDULE OF CONSTRUCTION IN PROGRESS
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	National Gallery of Canada			National Museum of Man			Total		
	Cumulative to March 31, 1984	Expenditures 1985	Cumulative to March 31, 1985	Cumulative to March 31, 1984	Expenditures 1985	Cumulative to March 31, 1985	Cumulative to March 31, 1984	Expenditures 1985	Cumulative to March 31, 1985
Site evaluation	108		108	108		108	216		216
Architects and consultants	3,071	2,810	5,881	2,830	3,489	6,319	5,901	6,299	12,200
Construction managers	419	989	1,408	509	807	1,316	928	1,796	2,724
Other construction costs	2,262	13,534	15,796	542	8,591	9,133	2,804	22,125	24,929
	5,860	17,333	23,193	3,989	12,887	16,876	9,849	30,220	40,069
Administration (Note 11)	2,127	1,358	3,485	2,127	1,358	3,485	4,254	2,716	6,970
	7,987	18,691	26,678	6,116	14,245	20,361	14,103	32,936	47,039
Less: interest income	117	417	534	117	417	534	234	834	1,068
	7,870	18,274	26,144	5,999	13,828	19,827	13,869	32,102	45,971

SUMMARY PAGE

CANADA PORTS CORPORATION

MANDATE

Planning and coordinating the development of the 15 ports and harbours previously administered by the National Harbours Board to achieve the objectives of the national ports policy and support Canadian international trade objectives, as well as other social and economic objectives. The corporation is also responsible for the direct administration, management and control of the ports and harbours not granted local port corporation status.

BACKGROUND

The corporation was established in 1983 with responsibility for the 15 ports and harbours across Canada that previously fell under the jurisdiction of the National Harbours Board. Subsequently, local port corporations were established at Montreal and Vancouver (in July 1983) at Halifax, Quebec and Prince Rupert (in June of 1984) and at St. John's (in June of 1985). These corporations are now operating with a high degree of local autonomy.

CORPORATION DATA

HEAD OFFICE	Tower A, Place de Ville 320 Queen Street Ottawa, Ontario, K1A 0N6
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	*National Harbours Board Act*, R.S.C., 1970, C. N-8, s.3; reconstituted by the *Canada Ports Corporation Act*, S.C. 1980-81-82-83, C. 121, s.1 (proclaimed February 24, 1983)
CHIEF EXECUTIVE OFFICER	Denis de Belleval
CHAIRMAN	Ronald Huntington
AUDITOR	Touche Ross and Co.

FINANCIAL SUMMARY* **($ million)** The financial year is the calendar year.

	1984	**1983**
At the end of the year		
Total Assets	245.1	445.8
Obligations to the private sector	nil	nil
Obligations to Canada	105.2	216.5
Equity of Canada	105.6	185.9
Cash from Canada in the year		
— budgetary	35.0	23.8
— non-budgetary	4.9	7.1

*** Assets and related liabilities of this corporation have been transferred to new local port corporations.**

CANADA PORTS CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Canada Ports Corporation as at December 31, 1984 and the statements of income, deficit, contributed capital and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

TOUCHE ROSS & CO.
Chartered Accountants

Winnipeg, Canada
March 11, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984

(in thousands of dollars)

ASSETS	1984	1983
Current		
Cash	894	1,356
Investments (Note 4)	59,134	92,814
Accounts receivable	4,116	13,405
Due from Canada	3,468	2,017
Materials and supplies	530	756
	68,142	110,348
Long-term		
Investments (Note 4)	19,973	26,476
Amounts receivable		238
	19,973	26,714
Investment in Ridley Terminals Inc. (Note 5)	19,733	19,271
Fixed (Note 7)	137,321	289,510
	245,169	445,843

LIABILITIES	1984	1983
Current		
Accounts payable and accrued liabilities (Note 8)	14,607	19,195
Grants in lieu of municipal taxes	678	2,031
	15,285	21,226
Long-term		
Accrued employee benefits	1,562	3,506
Financing provided by a province (Note 9)	18,596	19,406
Loans from Canada (Note 10)	104,110	166,617
Recoverable contribution from Canada (Note 11)		49,152
	124,268	238,681
EQUITY OF CANADA		
Contribution from Canada (Note 13)	20,072	20,072
Contributed capital	142,319	322,385
Deficit	56,775	156,521
	85,544	165,864
	245,169	445,843

On behalf of the Board:

A.R. HUNTINGTON
Chairman

MICHAEL W. SWINWOOD
Acting President and Chief Executive Officer

CANADA PORTS CORPORATION—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Revenue from operations	27,229	28,623
Operating and administrative expenses	18,530	19,703
Depreciation	6,651	6,005
Grants in lieu of municipal taxes	2,317	2,348
Interest expense	3,568	3,053
	31,066	31,109
Net loss from operations	(3,837)	(2,486)
Investment income	8,160	7,713
Net income before the undernoted items	4,323	5,227
Net income of ports established as local port corporations (Note 3)	2,866	22,714
Unusual item (Note 14)		(11,800)
Share in loss of Ridley Terminals Inc. (Note 5)	(2,697)	
Net income	4,492	16,141

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Deficit at beginning of the year	156,521	185,542
Net income	4,492	16,141
	152,029	169,401
Deficit assumed by local port corporations (Note 3)	(95,254)	(80,316)
Surplus transferred to a local port corporation (Note 3)		67,436
Deficit at end of the year	56,775	156,521

STATEMENT OF CONTRIBUTED CAPITAL
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Contributed capital at beginning of the year	322,385	349,361
Contributed capital transferred to local port corporations (Note 3)	(180,066)	(26,976)
Contributed capital at end of the year	142,319	322,385

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Funds provided		
Operations		
Net income	4,492	16,141
Items not requiring an outlay of funds		
Depreciation	7,981	13,572
Deferred interest	2,392	1,855
Unusual item		11,800
Share in loss of Ridley Terminals Inc.	2,697	
Other	(241)	1,343
	17,321	44,711
Loans from Canada	4,881	7,110
Recoverable contribution from Canada	106	8,379
Capital grants	34,880	15,425
Proceeds on sale of long-term investments		5,076
Other	242	77
	57,430	80,778
Funds employed		
Additions to fixed assets	43,516	54,615
Investment in Ridley Terminals Inc.—Net	3,159	14,942
Loans from Canada currently payable	1,112	747
Reduction in financing provided by a province	810	1,204
	48,597	71,508
Increase in working capital before transfers to local port corporations	8,833	9,270
Working capital transferred to local port corporations (Note 3)	(45,098)	(65,972)
Decrease in working capital	(36,265)	(56,702)
Working capital at beginning of the year	89,122	145,824
Working capital at end of the year	52,857	89,122

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Canada Ports Corporation Act

Canada Ports Corporation is established under the Canada Ports Corporation Act. The Act provides for the establishment of local port corporations to manage and operate selected ports. The Corporation is named in Part II of Schedule C of the Financial Administration Act and is exempt from income tax.

2. Significant accounting policies

(a) Financial statements

The financial statements of the Corporation include the accounts of all the ports and other facilities under its administration. The activities of the local port corporations are excluded from the financial statements from the date of their establishment.

(b) Investments

The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(c) Investment in Ridley Terminals Inc.

The investment in Ridley Terminals Inc. is accounted for on the equity basis.

CANADA PORTS CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

(d) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(e) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(f) Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as for workers' compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(g) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(h) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

(i) Interest on contribution from Canada

Interest on the contribution from Canada is reflected in the financial statements in the year paid as it is contingent upon the receipt of dividends from Ridley Terminals Inc.

3. Local Port Corporations

Effective June 1, 1984, the Port of Halifax, the Port of Québec and the Port of Prince Rupert were established as local port corporations under the names of Halifax Port Corporation, Port of Québec Corporation and Prince Rupert Port Corporation. The Port of Montréal and the Port of Vancouver had been previously established as local port corporations on July 1, 1983 under the names of Montréal Port Corporation and Vancouver Port Corporation.

In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred to the local port corporations at their carrying value in the accounts of the Corporation as follows:

	1984	1983
	(in thousands of dollars)	
Assets		
Working capital	45,098	65,972
Long-term investments	6,589	50,364
Long-term amounts receivable	245	6,309
Fixed	152,425	246,058
	204,357	368,703
Liabilities		
Long-term accrued employee benefits	1,619	6,092
Loans from Canada	68,668	348,515
Recoverable contribution from Canada	49,258	
	119,545	354,607
Equity		
Contributed capital	180,066	26,976
Deficit	(95,254)	(80,316)
Surplus		67,436
	204,357	368,703

The statement of income includes the results of operations of the Port of Halifax, the Port of Québec and the Port of Prince Rupert for the five month period ended May 31, 1984 and for the year ended December 31, 1983, and the results of operations of the Port of Montréal and the Port of Vancouver for the six month period ended June 30, 1983 as follows:

	1984	1983
	(in thousands of dollars)	
Revenue from operations	13,487	100,418
Operating and administrative expenses	10,073	77,015
Depreciation	1,330	7,567
Grants in lieu of municipal taxes	1,262	4,690
Interest expense		462
	12,665	89,734
Net income from operations	822	10,684
Investment income	2,044	12,030
Net income of ports established as local port corporations	2,866	22,714

4. Investments

Investments, which are direct and guaranteed securities of Canada, are:

	1984		1983	
	(in thousands of dollars)			
	Cost	Market Value	Cost	Market Value
Current	59,134	59,360	92,814	92,597
Long-term	19,973	20,015	26,476	25,794

5. Investment in Ridley Terminals Inc.

Ridley Terminals Inc. (RTI) was incorporated in December 1981, under the Canada Business Corporations Act to develop, manage and operate a coal terminal on Ridley Island at the Port of Prince Rupert. The Pre-Incorporation Agreement between Canada Ports Corporation (the Corporation) and the other shareholder, Fednav Limited, stipulates that at least 90% of the common shares of RTI shall be allotted and issued to the Corporation and that the Corporation shall acquire class A preference shares equal in value to the class B preference shares issued to the other shareholder.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

The investment in Ridley Terminals Inc. is composed of:

	1984	1983
	(in thousands of dollars)	
Balance at beginning of the year	19,271	4,329
Investment in shares	3,450	15,042
Elimination of inter-company charges	(291)	(100)
Share in loss	(2,697)	
Balance at end of the year	19,733	19,271

At December 31, 1984, the Corporation had acquired, at a cost of $23,021,400, 90% of the issued common shares ($900) and 100% of the class A preference shares ($23,020,500) of RTI. These class A preference shares carry a fixed cumulative dividend at a rate of 18% per annum. As at December 31, 1984, Fednav Limited had acquired, at a cost of $23,020,600, 10% of the issued common shares ($100) and 100% of the class B preference shares ($23,020,500) of RTI. These class B preference shares carry a fixed cumulative dividend at a rate of 20% per annum after taxes.

A summary of the balance sheet of RTI as reported in its audited financial statements shows:

	December 31, 1984	December 31, 1983
	(in thousands of dollars)	
Assets		
Current	8,202	1,201
Deferred operating costs		2,465
Fixed	234,375	218,859
Other	100	108
	242,677	222,633
Liabilities		
Current	3,768	15,667
Bank loans and acceptances guaranteed by Canada	198,261	167,824
	202,029	183,491
Equity	40,648	39,142
	242,677	222,633

Preference dividends and related interest in arrears at December 31, 1984, are as follows:

	1984
	(in thousands of dollars)
Class A preference shares held by Canada Ports Corporation	7,196
Class B preference shares held by Fednav Limited	15,793
	22,989

The Corporation's investment in RTI is accounted for on the equity basis. Application of this method in years in which RTI has a deficit requires that the Corporation recognize a share of the results of operations of RTI equal to its participation in the total equity in RTI which, at December 31, 1984, was 50%. In years in which RTI has retained earnings, the Corporation's share of the results of operations will be proportionate to its shareholding in common shares, after recognizing the dividend requirements of the two classes of preference shares.

RTI became operational September 1, 1984. The results of its operations for the four month period ended December 31, 1984, are as follows:

	1984
	(in thousands of dollars)
Revenue from operations	10,291
Operating and administrative expenses	5,242
Depreciation	2,255
Interest expense	8,188
	15,685
Net loss	5,394

RTI has negotiated an $80,000,000 revolving credit bank loan, secured by the assets of RTI, for financing operations. As at December 31, 1984, there were no drawdowns of this credit facility.

6. Debentures of Saint John Harbour Bridge Authority

The Saint John Harbour Bridge Authority is indebted in the amount of $14,355,000 (1983—$14,447,000) to the Corporation which in turn is indebted to Canada in the same amount, in accordance with the provisions of Vote L106B, Appropriation Act No. 7, 1967, 1967-68, c.8. The interest and repayment terms of the parliamentary advances to the Corporation are identical to those of the debentures of the Authority. Under the terms of the agreement between Canada and the Authority, Canada has, in effect, guaranteed the repayment of both principal and interest on the debentures. Therefore, both the debentures received and advances and loans payable to Canada have been offset against each other and are not reflected as a separate asset and liability on the balance sheet. Interest income and expense of $985,000 (1983—$991,000) have been similarly offset and do not appear in the statement of income.

On July 9, 1981, Treasury Board agreed to the transfer of the responsibility for the administration of the indebtedness of Saint John Harbour Bridge Authority as well as the equivalent loan payable to Canada from the accounts of the Corporation to those of Transport Canada. As at December 31, 1984, this transfer had not been completed.

7. Fixed assets

(a) Summary

	1984				1983
	Depreciation rates %	Cost	Accumulated depreciation	Net	Net
		(in thousands of dollars)			
Land		38,843		38,843	75,735
Dredging	2.5-6.7	11,297	5,678	5,619	7,282
Berthing structures	2.5-10	101,940	43,425	58,515	82,749
Buildings	2.5-10	33,512	19,435	14,077	32,316
Utilities	3.3-10	10,446	3,526	6,920	12,013
Roads and surfaces	2.5-10	7,173	4,997	2,176	9,440
Machinery and equipment	5-100	22,200	14,742	7,458	8,020
Office furniture and equipment	20	1,790	1,276	514	807
Works under construction		3,199		3,199	61,148
		230,400	93,079	137,321	289,510

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

(b) Capital grants

During the year, the Corporation received capital grants totalling $34,880,000 (1983—$15,425,000) towards the construction of capital projects of which $33,930,000 (1983—$10,549,000) was received from Canada.

(c) Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $7,900,000, of which most will be expended in the year ending December 31, 1985.

8. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are the following:

	1984	1983
	(in thousands of dollars)	
Deferred revenues	1,003	2,179
Current portion of long-term liabilities	2,212	1,719

9. Financing provided by a province

The Province of New Brunswick advanced $25,000,000 to partially finance the construction of Rodney Terminal, Saint John, which is owned by the Corporation. Until the non-interest bearing advance is repaid, the Province will receive annual principal payments equal to 47% of the net operating income of the terminal.

10. Loans from Canada

	1984	1983
	(in thousands of dollars)	
Loans bearing interest at 6.44% to 15.625% with blended annual principal and interest repayment requirements of $4,732,000 and maturing between December 31, 1993 and 2002	29,470	25,336
Less: current portion (included in accounts payable and accrued liabilities)	1,112	747
	28,358	24,589
Deferred interest	4,247	1,855
Non-interest bearing loans with indefinite due date	55,609	108,250
Accrued interest on loans not due and payable	15,896	31,923
	104,110	166,617

Loans of $19,154,000 from Canada for the construction of new terminal facilities for the Port of Saint John bear interest at rates of between 11.0% and 15.6%. Payment of the interest on these loans is deferred until construction is completed (October 1985) and then repayment is to be over a period of ten years.

Principal repayment requirements over the next five years amount to $1,112,000 in 1985, $1,241,000 in 1986, $1,384,000 in 1987, $1,545,000 in 1988 and $1,725,000 in 1989.

11. Recoverable contribution from Canada

A recoverable contribution of $50,400,000 was approved for the construction of the infrastructure for the coal terminal facility on Ridley Island, Port of Prince Rupert. The contribution was transferred to the Prince Rupert Port Corporation as at June 1, 1984.

12. Contingencies

Claims aggregating approximately $6,000,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Corporation's property and sundry other matters in dispute have been received by the Corporation but are not reflected in the accounts. In the opinion of the Corporation, the final outcome of such claims should not result in any material financial liability.

13. Contribution from Canada

In 1982, the Corporation received from Canada a contribution of $20,072,000 for the purchase of shares in Ridley Terminals Inc. The terms and conditions of repayment of the contribution are to be determined by Treasury Board and the Corporation prior to April 1, 1989.

Interest is to be calculated on the contribution at the average borrowing rate for Crown corporations in effect while the contribution is outstanding. The payment of principal and interest is contingent upon the receipt of dividends from Ridley Terminals Inc. Interest on this contribution will be reflected in the financial statements in the year paid. At December 31, 1984, the interest accumulated is approximately $7,200,000.

14. Unusual item

The unusual expense in 1983 results from the write-down of the cost of a pier to reflect the major future costs required to bring the pier back to a normal operating condition.

15. Subsequent event

In accordance with the Canada Ports Corporation Act, the petition for the establishment of a local port corporation at the Port of St. John's was approved during 1984. The local port corporation will be established when letters patent of incorporation are issued which is expected to be during 1985.

As at December 31, 1984, the port accounted for working capital of $4,863,000, surplus of $396,000, total assets of $14,688,000 and net income of $848,000 in the financial statements of the Corporation.

16. Comparative figures

The 1983 figures have been reclassified in order to conform with this year's presentation.

SUMMARY PAGE

CANADA POST CORPORATION

MANDATE

To establish and operate a postal service for the collection, transmission and delivery, both domestically and internationally, of messages, information, funds and goods. To manufacture and provide such products and services as are necessary or incidental to the postal service.

BACKGROUND

The *Canada Post Corporation Act* requires the corporation to fulfill its mandate while "improving and extending its products and services", having regard to "the need to conduct its operations on a self-sustaining financial basis". The corporation is also called upon to manage its human resources "in a manner that will both attain the objects of the Corporation and ensure the commitment and dedication of its employees".

CORPORATION DATA

HEAD OFFICE	Sir Alexander Campbell Building Confederation Heights Ottawa, Ontario K1A 0B1
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Michel Coté, P.C., M.P.
DEPARTMENT	Consumer and Corporate Affairs
DATE AND MEANS OF INCORPORATION	*Canada Post Corporation Act* (S.C. 1981, C. 54) proclaimed October 16, 1981.
CHIEF EXECUTIVE OFFICER	Donald H. Lander (Acting)
CHAIRMAN	René J. Marin
AUDITOR	Maheu Noiseux and the Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-83**	**Oct. 16, 1981 to March 31, 1982**
At the end of the period				
Total Assets	2,370	2,403	2,260	2,203
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	1,602	1,645	1,638	1,669
Cash from Canada in the period				
— budgetary*	347	306	262	178
— non-budgetary	nil	nil	nil	nil

* Budgetary amounts do not include the special payments for cultural and other mails.

CANADA POST CORPORATION

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Board of Directors is responsible for the financial statements and the integrity and objectivity of data contained therein. The financial statements have been prepared by management in accordance with generally accepted accounting principles and, where appropriate, include amounts based on management's estimates and judgment.

Management has developed and maintains books of account, records, financial and management control and information systems and management practices. These are designed to provide reasonable assurance that assets are safeguarded and controlled, and transactions are in accordance with the Financial Administration Act and regulations as well as the Canada Post Corporation Act and by-laws of the Corporation. Internal audits are conducted to assess these systems and practices.

The Board of Directors appoints the Audit Committee which is composed of five directors, three of whom are not employees of the Corporation. The Audit Committee meets at least annually to review, and advise the Board of Directors with respect to, the financial statements and the annual auditors' report. The Audit Committee also oversees the internal audit activities of the Corporation and performs such other functions as are assigned to it.

The Corporation's external auditors, the Auditor General of Canada and Maheu Noiseux, examine the financial statements and report to the Minister responsible for Canada Post Corporation.

AUDITORS' REPORT

THE HONOURABLE PERRIN BEATTY, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA POST CORPORATION

We have examined the balance sheet of Canada Post Corporation as at March 31, 1985 and the statements of equity of Canada, operations and Government funding and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Post Corporation Act and the by-laws of the Corporation.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

MAHEU NOISEUX
Chartered Accountants

Ottawa, Canada
June 12, 1985

BALANCE SHEET AS AT MARCH 31
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash	389,191	222,723
Accounts receivable		
Government of Canada	4,284	180,022
Foreign postal administrations	74,015	70,247
Other	9,782	13,413
Prepaid expenses	38,893	35,577
	516,165	521,982
Fixed (Notes 4 and 9)		
Land, buildings and equipment	1,747,204	1,714,872
Less accumulated depreciation	243,170	166,881
	1,504,034	1,547,991
Other		
Deferred employee termination benefits	349,714	333,511
National Postal Museum (Note 6)	1	1
	349,715	333,512
	2,369,914	2,403,485

LIABILITIES AND EQUITY OF CANADA	1985	1984
Current liabilities		
Accounts payable and accrued liabilities		
Government of Canada	**31,747**	**39,224**
Foreign postal administrations	**5,659**	**7,401**
Other	**53,129**	**103,997**
Salaries and benefits	**134,686**	**100,785**
Deferred revenues	**124,037**	**112,696**
Outstanding money orders	**63,167**	**54,269**
Deposits	**6,240**	**6,110**
	418,665	**424,482**
Employee termination benefits (Note 7)	**349,714**	**333,511**
EQUITY OF CANADA	1,601,535	1,645,492
	2,369,914	2,403,485

Contingent liabilities (Note 8)

Approved by the Board:

RENÉ J. MARIN
Chairman

IRVING R. GERSTEIN
Chairman, Audit Committee

CANADA POST CORPORATION—*Continued*

STATEMENT OF EQUITY OF CANADA
YEAR ENDED MARCH 31
(in thousands of dollars)

	1985	1984
Contributed capital		
At beginning of year	1,673,779	1,672,079
Parliamentary appropriation for special purposes (Note 9)	3,913	1,700
At end of year	1,677,692	1,673,779
Accumulated Government funding adjustment		
At beginning of year	28,287	33,969
Loss from operations	395,069	300,139
Government funding	(347,199)	(305,821)
At end of year	76,157	28,287
Equity of Canada	1,601,535	1,645,492

STATEMENT OF OPERATIONS AND GOVERNMENT FUNDING
YEAR ENDED MARCH 31
(in thousands of dollars)

	1985	1984
Revenues		
Postage	2,119,123	2,026,707
International settlements	96,151	88,536
Philatelic and retail sales	21,396	20,229
Post Office box rentals	18,445	16,913
Money order fees	10,634	10,767
Other	8,849	14,199
	2,274,598	2,177,351
Cultural publication mailings subsidy (Note 10)	225,650	223,000
	2,500,248	2,400,351
Expenses		
Salaries and benefits	2,120,040	1,975,710
Transportation, travel and communications	337,888	316,619
Accommodation	149,812	143,862
Depreciation	77,287	71,025
Computer, security and professional services	51,532	38,860
International settlements	47,587	44,805
Materials and supplies	44,639	50,838
Commissions and fees	31,145	30,093
Advertising and publications	15,682	9,372
Rentals, repairs and maintenance	9,708	8,237
Other	9,997	11,069
	2,895,317	2,700,490
Loss from operations	395,069	300,139
Government funding adjustment (Note 11)	(47,870)	5,682
Government funding (Note 11)	347,199	305,821

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31
(in thousands of dollars)

	1985	1984
Working capital derived from		
Government funding	347,199	305,821
Parliamentary appropriation for special purposes	7,584	4,710
Net proceeds on disposal of fixed assets	429	197
	355,212	310,728
Working capital applied to		
Operations		
Loss from operations	395,069	300,139
***Less:* depreciation, not involving an outlay of funds**	77,287	71,025
	317,782	229,114
Additions to fixed assets	37,430	81,614
	355,212	310,728
Change in working capital		
Working capital at beginning and end of year	97,500	97,500

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Incorporation

The Corporation was established by the Canada Post Corporation Act on October 16, 1981 to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada. The Corporation is a Crown corporation included in Part I of Schedule C to the Financial Administration Act and is an agent of Her Majesty. The Corporation is exempt from income taxes.

The Canada Post Corporation Act provided that all the property, assets, rights, obligations and liabilities of the Post Office Department be transferred to the Corporation from the Government of Canada.

2. Rate regulation

The Canada Post Corporation Act provides that the Corporation may make regulations prescribing rates of postage that are fair and reasonable so as to provide revenue, together with any revenue from other sources, sufficient to defray the costs incurred by the Corporation in the conduct of its operations. The Corporation is required to publish each proposed regulation for interested persons to make representations to the Minister responsible for the Corporation, who thereafter submits the regulation to the Governor in Council for consideration and subsequent approval or refusal.

3. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. A summary of the significant accounting policies of the Corporation follows:

(a) Fixed assets and depreciation

Land, buildings and equipment transferred from the Government of Canada on October 16, 1981 were recorded at their fair value at that date, determined as follows:

Land	**—market value based on existing use**
Buildings	**—depreciated replacement cost**
Plant equipment, vehicles and sales counter and office furniture and equipment	**—depreciated replacement cost or original cost less estimated depreciation**

The market value of land and the depreciated replacement cost of buildings transferred by the Government of Canada were determined by independent appraisals. Acquisitions subsequent to October 16, 1981 are recorded at cost.

Minor equipment, including mail bags and mail boxes, was recorded at an estimated depreciated replacement cost of $34,640,000 at October 16, 1981. No further depreciation is provided on this base amount. Subsequent acquisitions are expensed as purchased.

Depreciation is provided on the straight-line basis over the estimated useful lives of the assets, which are generally as follows:

Buildings	30 and 40 years
Plant equipment	4 to 30 years
Vehicles	5 to 10 years
Sales counter and office furniture and equipment	5 to 20 years

(b) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment.

Until such time as the Corporation becomes self-sustaining (anticipated to be the year ending March 31, 1987), the present value of the projected costs of employee termination benefits is recorded in the accounts as a long-term liability offset by a deferred charge, since such costs will be recovered from future postal revenues and/or Government funding (Notes 7 and 11). The deferred costs are amortized and charged to operations on the same basis as the liability is paid and recovered from revenues and/or Government funding.

(c) Revenue recognition

Amounts received for which services have not been rendered prior to the end of the year are deferred.

(d) Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, provides funding for certain operations of the Corporation as outlined in Notes 9, 10 and 11. The Corporation accounts for these parliamentary appropriations in operations of the year to which they relate. Parliamentary appropriations representing Government contributions are credited to equity of Canada. However, when capital items are funded under a government assistance program, the funding is applied to reduce the capital cost.

(e) Workers' compensation

The Corporation assumes all risks for workers' compensation claims. The estimated costs of such claims, as a result of injuries on duty, are recorded as expenses in the year of injury. All payments for injuries suffered by employees prior to October 16, 1981 are the responsibility of the Government of Canada, since they are the liability of the Department of Labour.

(f) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Corporation to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $94,459,000 (1984—$91,229,000), represent the total pension obligations of the Corporation and are charged to operations on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

(g) Development costs

Development costs are charged to operations as incurred, unless the future market for and technical feasibility of a service or system are clearly defined and the recovery of the related costs can reasonably be regarded as assured. In such cases, costs incurred are deferred until implementation of the service or system. The deferred costs are amortized and charged to operations on a straight-line basis over the estimated useful life of the service or system.

(h) Foreign currency translation

Revenues and expenses relating to transactions with foreign postal administrations are translated into Canadian dollars at the exchange rates at the time of transaction. Amounts due to or from foreign postal administrations at the balance sheet date are translated at the then prevailing exchange rates. Gains or losses arising from translation of foreign currencies are included in operations.

4. Fixed assets

	1985			1984
	Cost or fair value	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	236,622		236,622	236,640
Buildings	952,181	119,042	833,139	849,505
Plant equipment	413,676	92,886	320,790	347,257
Vehicles	49,132	21,539	27,593	33,634
Mail bags, mail boxes and other	34,640		34,640	34,640
Sales counter and office furniture and equipment	60,953	9,703	51,250	46,315
	1,747,204	243,170	1,504,034	1,547,991

5. Development costs

During the year, the Corporation undertook major new development activity. The related costs, totalling $22,823,000 and attributable to electronic mail, production measurement and payroll systems, have been charged to operations.

6. National Postal Museum

The Corporation operates a museum which contains philatelic material, postal artifacts, a postal library and other postal memorabilia. Since these collections and books are not for resale and are of undetermined value, they have been recorded at a nominal amount of $1,000.

7. Employee termination benefits

At the time of incorporation on October 16, 1981, the Corporation assumed the liability related to termination benefits which had accrued to employees of the Post Office Department. In addition, the Corporation recognizes in the accounts the liability for benefits accruing to employees of the Corporation since October 16, 1981. The present value of these projected liabilities and the corresponding deferred charge remaining to be amortized and charged to operations at March 31, amounted to:

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

	1985	1984
	(in thousands of dollars)	
Accumulated to October 16, 1981	258,956	273,020
Accumulated subsequent to October 16, 1981	90,758	60,491
	349,714	333,511

The total charge to operations for employee termination benefits amounted to $20,958,000 (1984—$14,055,000).

8. Contingent liabilities

(a) Two complaints have been filed with the Canadian Human Rights Commission, alleging discrimination by the Corporation concerning work of equal value. A settlement with no retroactive effect has been reached with one claimant conditional upon approval by the Commission and ratification by the members of the bargaining unit. The second complaint is currently being reviewed within the Corporation and the outcome is not presently determinable. Settlement, if any, arising from the resolution of these matters, will be recovered in future postal rates (as determined in accordance with the Canada Post Corporation Act) and/or from the Government of Canada.

(b) Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and are dependent on future illness. The amount of accumulated sick leave entitlements which will become payable cannot reasonably be determined. Sick leave benefits are expensed as paid.

9. Parliamentary appropriation for special purposes

Appropriations for special purposes made to the Corporation by the Government of Canada have been allocated as follows:

	1985	1984
	(in thousands of dollars)	
Unexpended balance at beginning of year	3,114	
Parliamentary appropriation for special purposes	6,962	8,109
Total available	10,076	8,109
Credited to		
Equity of Canada (Government-directed relocation)	3,913	1,700
Fixed asset additions (Government assistance)	3,671	3,010
Operating expense		285
	7,584	4,995
Unexpended balance at end of year (in current liabilities)	2,492	3,114

10. Cultural publication mailings subsidy

The Government of Canada provides assistance to the publishing industry by making the following payments which compensate the Corporation for reduced postal revenue from that source:

	1985	1984
	(in thousands of dollars)	
Department of Labour	170,000	170,000
Department of Communications	55,650	53,000
	225,650	223,000

Management anticipates that this assistance will continue at a comparable level for the next year but at reduced levels thereafter.

11. Government funding

The Canada Post Corporation Act provides that where the annual revenues of the Corporation are insufficient to permit the Corporation to pay all its operating and income charges, the amount of the insufficiency shall be included in the form of a deficit appropriation in the next estimates laid before Parliament.

By arrangement with the Government of Canada, the annual deficit appropriation comprises the loss from operations as reflected in the Corporation's financial statements, adjusted for the difference between depreciation and capital expenditures.

12. Lease commitments

The Corporation leases certain facilities under operating leases which expire at various dates between 1986 and 2002. The Corporation's future minimum rental payments required under operating leases that have terms in excess of one year, are as follows:

	(in thousands of dollars)
1986	28,804
1987	23,869
1988	19,670
1989	17,222
1990	13,011
1991 to 2002	34,820
	137,396

13. Related party transactions

The Corporation had the following transactions with related parties in addition to those disclosed elsewhere in these financial statements.

(a) Property Management

Under the terms of a property management arrangement with the Department of Public Works, the Corporation incurred the following:

		1985	1984
		(in thousands of dollars)	
(i)	Operating and maintenance costs of the Corporation's buildings, excluding grants in lieu of property taxes	90,190	89,390
(ii)	Leasing costs for third-party facilities	39,950	36,500
(iii)	Occupancy costs for the use of certain Government of Canada buildings	16,010	16,100
(iv)	Capital expenditures for facilities	23,440	13,980

(b) Financing

At the present time, the Corporation's receipts are deposited to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada and its expenditures are paid out of the amounts held to its credit in this Fund. Where, at any time, the available revenues of the Corporation are not sufficient to pay all the operating and income charges as and when due, the Minister of Finance may, with approval, place at the disposal of the Corporation such amounts as may be required to enable the Corporation to meet all such charges. The Corporation is not charged interest, nor does it receive interest, on its balance in the Consolidated Revenue Fund.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

(c) Money orders

Funds received from the issue of money orders are held to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada until required for redemption of the money orders. Interest is not received on the funds on deposit, nor is there a charge by the Government of Canada for expenses relating to the redemption of money orders.

(d) Other

In the normal course of business, the Corporation enters into various other transactions, such as the provision of postal services and the purchase of air and rail transportation, with the Government of Canada, its agencies and other Crown corporations.

CANADA POST CORPORATION—*Continued*

AUDITORS' REPORT

THE HONOURABLE PERRIN BEATTY, P.C., M.P.
MINISTER RESPONSIBLE FOR
CANADA POST CORPORATION

We have examined the balance sheet of Canada Post Corporation as at March 31, 1984 and the statements of equity of Canada, operations and Government funding and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting for employee termination benefits as described in Note 4 to the financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under our notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

MAHEU NOISEUX
Chartered Accountants

Ottawa, Canada
October 5, 1984

BALANCE SHEET
(in thousands of dollars)

	March 31	
ASSETS	1984	1983
		(restated)
Current		
Cash	222,723	303,959
Accounts receivable		
Government of Canada	180,022	
Foreign postal administrations	70,247	77,168
Other	13,413	2,206
Prepaid expenses	35,577	33,325
	521,982	416,658
Fixed (Notes 5 and 9)		
Land, buildings and equipment	1,714,872	1,637,375
Less: accumulated depreciation	166,881	96,766
	1,547,991	1,540,609
Other		
Deferred employee termination benefits	333,511	303,214
National Postal Museum (Note 6)	1	1
	333,512	303,215
	2,403,485	2,260,482

	March 31	
LIABILITIES	1984	1983
		(restated)
Current		
Accounts payable and accrued liabilities		
Government of Canada	39,224	22,496
Foreign postal administrations	7,401	4,852
Other	103,997	54,582
Salaries and benefits	100,785	73,966
Deferred revenues	112,696	108,201
Outstanding money orders	54,269	49,174
Savings bank and other deposits	6,110	5,887
	424,482	319,158
Employee termination benefits (Note 7)	333,511	303,214
EQUITY OF CANADA	1,645,492	1,638,110
	2,403,485	2,260,482

Contingent liabilities (Note 8)

Approved by the Board:

RENÉ J. MARIN
Chairman

GEORGE A. COHON
Chairman, Audit Committee

CANADA POST CORPORATION—*Continued*

STATEMENT OF EQUITY OF CANADA
(in thousands of dollars)

	Year ended March 31	
	1984	1983
Contributed capital		
At beginning of year as previously reported	1,684,279	1,683,124
Correction of accrued annual leave established at October 16, 1981	(12,200)	(12,200)
As restated	1,672,079	1,670,924
Parliamentary appropriation for special purposes	1,700	
Construction of buildings by the Department of Public Works		1,155
At end of year	1,673,779	1,672,079
Accumulated Government funding adjustment		
At beginning of year as previously reported	67,485	14,502
Adjustment of prior periods' employee termination benefits (Note 4)	(33,516)	(9,013)
As restated	33,969	5,489
Loss from operations	300,139	290,520
Government funding	(305,821)	(262,040)
At end of year	28,287	33,969
Equity of Canada	1,645,492	1,638,110

STATEMENT OF OPERATIONS AND GOVERNMENT FUNDING
(in thousands of dollars)

	Year ended March 31	
	1984	1983 (restated)
Revenues		
Postage	2,026,707	1,882,591
International settlements	88,536	95,884
Philatelic and retail sales	20,229	23,084
Post Office box rentals	16,913	15,426
Money order fees	10,767	10,529
Other	14,199	10,889
	2,177,351	2,038,403
Cultural publication mailings subsidy (Note 10)	223,000	220,000
	2,400,351	2,258,403
Expenses		
Salaries and benefits	1,975,710	1,859,067
Transportation, travel and communications	316,619	322,984
Accommodation	143,862	130,865
Depreciation	71,025	67,690
Materials and supplies	50,838	51,367
International settlements	44,805	38,973
Computer, security and professional services	38,860	30,998
Commissions and fees	30,093	27,299
Rentals, repairs and maintenance	8,237	8,560
Advertising and publications	9,372	5,171
Other	11,069	5,949
	2,700,490	2,548,923
Loss from operations	300,139	290,520
Government funding adjustment (Note 11)	5,682	(28,480)
Government funding (Note 11)	305,821	262,040

STATEMENT OF CHANGES IN FINANCIAL POSITION
(in thousands of dollars)

	Year ended March 31	
	1984	1983 (restated)
Working capital derived from		
Government funding	305,821	262,040
Parliamentary appropriation for special purposes (Note 9)	4,710	
Net proceeds on disposal of fixed assets	197	188
Construction of buildings by the Department of Public Works		1,155
	310,728	263,383
Working capital applied to		
Operations		
Loss from operations	300,139	290,520
Less: depreciation, not involving an outlay of funds	71,025	67,690
	229,114	222,830
Additions to fixed assets	81,614	40,553
	310,728	263,383
Change in working capital		
Working capital at beginning and end of year	97,500	97,500

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Incorporation

The Corporation was established by the Canada Post Corporation Act on October 16, 1981 to operate a postal service on a self-sustaining financial basis while providing a standard of service that will meet the needs of the people of Canada. The Corporation is a Crown corporation included in Schedule C to the Financial Administration Act and is an agent of Her Majesty. The Corporation is exempt from income taxes.

The Canada Post Corporation Act provided that all the property, assets, rights, obligations and liabilities of the Post Office Department be transferred to the Corporation from the Government of Canada.

2. Rate regulation

The Canada Post Corporation Act provides that the Corporation may make regulations prescribing rates of postage that are fair and reasonable so as to provide revenue, together with any revenue from other sources, sufficient to defray the costs incurred by the Corporation in the conduct of its operations. The Corporation is required to publish each proposed regulation for interested persons to make representations to the Minister responsible for the Corporation, who thereafter submits the regulation to the Governor in Council for consideration and subsequent approval or refusal.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

3. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles. A summary of the significant accounting policies of the Corporation follows:

(a) Fixed assets and depreciation

Land, buildings and equipment transferred from the Government of Canada on October 16, 1981 were recorded at their fair value at that date, determined as follows:

Land	— Market value based on existing use
Buildings	— Depreciated replacement cost
Plant equipment, vehicles and sales counter and office furniture and equipment	— Depreciated replacement cost or original cost less estimated depreciation

The market value of land and the depreciated replacement cost of buildings transferred by the Government of Canada was determined by independent appraisals. Acquisitions subsequent to October 16, 1981 are recorded at cost.

Minor equipment, including mail bags and mail boxes, was recorded at an estimated depreciated replacement cost of $34,640,000 at October 16, 1981. No further depreciation is provided on this base amount. Subsequent acquisitions are expensed as purchased.

Depreciation is provided on the straight-line basis over the estimated useful lives of the assets, which are generally as follows:

Buildings	30 and 40 years
Plant equipment	4 to 30 years
Vehicles	5 to 10 years
Sales counter and office furniture and equipment	5 to 20 years

(b) Employee termination benefits

Employees of the Corporation are entitled to specified termination benefits, calculated at salary levels in effect at the time of termination, as provided for under collective agreements and conditions of employment.

Until such time as the Corporation becomes self-sustaining (anticipated to be the year ending March 31, 1987), the present value of the projected costs of employee termination benefits is recorded in the accounts as a long-term liability offset by a deferred charge, since such costs will be recovered from future postal revenues and/or Government funding (Notes 7 and 11). The deferred costs are amortized and charged to operations on the same basis as the liability is paid and recovered from revenues and/or Government funding.

(c) Revenue recognition

Amounts received for which services have not been rendered prior to the end of the year are deferred.

(d) Parliamentary appropriations

The Government of Canada, through parliamentary appropriations, provides funding for certain operations of the Corporation as outlined in Notes 9, 10 and 11. The Corporation accounts for these parliamentary appropriations in operations of the year to which they relate. Parliamentary appropriations in respect of capital items are credited to equity of Canada. However, when capital items are funded under a Government assistance program, the funding is applied to reduce the capital cost.

(e) Workers' compensation

The Corporation assumes all risks for workers' compensation claims. The estimated costs of such claims, as a result of injuries on duty, are recorded as expenses in the year of injury. All payments for injuries suffered by employees prior to October 16, 1981 are the responsibility of the Government of Canada, since they are the liability of the Department of Labour.

(f) Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Corporation to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $91,229,000 (1983 — $87,040,000), represent the total pension obligations of the Corporation and are charged to operations on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

(g) Foreign currency translation

Revenues and expenses relating to transactions with foreign postal administrations are translated into Canadian dollars at the exchange rates at the time of transaction. Amounts due to or from foreign postal administrations at the balance sheet date are translated at the then prevailing exchange rates. Gains or losses arising from translation of foreign currency transactions are included in operations.

4. Change in accounting policy

The manner in which the Corporation expenses employee termination benefits has been clarified. Consequently, the Corporation adopted the policy of deferring the present value of the projected cost of employee termination benefits arising from services provided subsequent to October 16, 1981 and amortizing these costs on the same basis as the liability is paid and recovered from revenues and/or Government funding. Previously, these costs were charged to operations as the benefits accrued to the employees. The effect of this change, which has been applied retroactively, is to reduce salaries and benefits expense by $26,975,000 (1983 — $24,503,000; 1982 — $9,013,000).

5. Fixed assets

	1984			1983
	Cost or fair value	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	236,640		236,640	234,719
Buildings	933,350	83,845	849,505	862,883
Plant equipment	412,605	65,348	347,257	365,073
Vehicles	47,635	14,001	33,634	30,744
Mail bags, mail boxes and other	34,640		34,640	34,640
Sales counter and office furniture and equipment	50,002	3,687	46,315	12,550
	1,714,872	166,881	1,547,991	1,540,609

CANADA POST CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Continued*

6. National Postal Museum

The Corporation operates a museum which contains philatelic material, postal artifacts, a postal library, exhibits that trace the history of the mail, and other postal memorabilia. Since these collections, exhibits and books are not for resale and are of undetermined value, they have been recorded at a nominal amount of $1,000.

7. Employee termination benefits

At the time of incorporation on October 16, 1981, the Corporation assumed the liability related to termination benefits which had accrued to employees of the Post Office Department. In addition, the Corporation recognizes in the accounts the liability for benefits accruing to employees of the Corporation since October 16, 1981. The present value of these projected liabilities and the corresponding deferred charge remaining to be amortized against operations at March 31, amounted to:

	1984	1983
	(in thousands of dollars)	
Accumulated to October 16, 1981	273,020	269,698
Accumulated subsequent to October 16, 1981	60,491	33,516
	333,511	303,214

The total charge against operations for employee termination benefits amounted to $14,055,000 (1983 — $11,699,000).

8. Contingent liabilities

(a) Two complaints have been filed with the Human Rights Commission, alleging discrimination by the Corporation concerning work of equal value. These complaints are currently being reviewed within the Corporation, and the outcome is not presently determinable. Settlement, if any, arising from the resolution of these matters, will be recovered in future postal rates as determined in accordance with the Canada Post Corporation Act and/or from the Government of Canada.

(b) Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and are dependent on future illness. The amount of accumulated sick leave entitlements which may become payable cannot reasonably be determined. Sick leave benefits are expensed as paid.

9. Parliamentary appropriation for special purposes

During the year, the Government of Canada appropriated $8,109,000 to the Corporation for special purposes. Of this amount, $1,700,000 represents funding of a Government-directed relocation and has been credited to equity of Canada. The balance, representing Government assistance, has been credited to fixed asset additions ($3,010,000), operating expense ($285,000) and current liabilities ($3,114,000).

10. Cultural publication mailings subsidy

The Government of Canada provides assistance to the publishing industry by making payments which compensate the Corporation for reduced postal revenue from that source. Management anticipates that this assistance will continue at comparable levels for the next two years and decrease thereafter.

11. Government funding

The Canada Post Corporation Act provides that where the annual revenues of the Corporation are insufficient to permit the Corporation to pay all its operating and income charges, the amount of the insufficiency shall be included in the form of a deficit appropriation in the next estimates laid before Parliament.

By arrangement with the Government of Canada, the annual deficit appropriation comprises the loss from operations as reflected in the corporation's financial statements, adjusted for the difference between depreciation and capital expenditures.

12. Lease commitments

The Corporation leases certain facilities under operating leases which expire at various dates between 1985 and 2001. The Corporation's future minimum rental payments required under operating leases that have current lease terms in excess of one year, are as follows:

	(in thousands of dollars)
1985	24,440
1986	20,505
1987	16,605
1988	13,626
1989	11,612
1990 to 2001	41,183
	127,971

13. Related party transactions

The Corporation had the following transactions with related parties in addition to those disclosed elsewhere in these financial statements.

(a) Property Management

Under the terms of a property management arrangement with the Department of Public Works, the Corporation incurred the following:

	1984	1983
	(in thousands of dollars)	
(i) Operating and maintenance costs of the Corporation's buildings, excluding grants in lieu of property taxes	89,390	78,490
(ii) Leasing costs for third-party facilities	36,500	33,330
(iii) Occupancy costs for the use of certain Government of Canada buildings	16,100	16,470
(iv) Capital expenditures for facilities	13,980	8,700

(b) Financing

At the present time, the Corporation's receipts are deposited to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada and its expenditures are paid out of the amounts held to its credit in this Fund. Where, at any time, the available revenues of the Corporation are not sufficient to pay all the operating and income charges as and when due, the Minister of Finance may, with approval, place at the disposal of the Corporation such amounts as may be required to enable the Corporation to meet all such charges. The Corporation is not charged interest, nor does it receive interest, on its balance in the Consolidated Revenue Fund.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

(c) Money orders

Funds received from the issue of money orders are held to the credit of the Corporation in the Consolidated Revenue Fund of the Government of Canada until required for redemption of the money orders. Interest is not received on the funds on deposit, nor is there a charge by the Government of Canada for expenses relating to the redemption of money orders.

(d) Other

In the normal course of business, the Corporation enters into various other transactions, such as the provision of postal services and the purchase of air and rail transportation, with the Government of Canada, its agencies and other Crown corporations.

14. Labour negotiations

Labour agreements with the Canadian Union of Postal Workers and the Letter Carriers' Union of Canada, which were extended by the provisions of the Public Sector Compensation Restraint Act (Bill C-124), had an expiry date of September 30, 1984. Labour agreements with five other postal unions have expired or will expire by March 31, 1985. Negotiations, begun prior to expiry dates, are either in progress or agreements are awaiting ratification.

15. Comparative figures

Where appropriate, comparative figures have been reclassified to conform with the presentation adopted in the current year.

SUMMARY PAGE

CANADIAN ARSENALS LIMITED

MANDATE

To provide an industrial base to fulfill the requirements of Canada's national defence for large calibre ammunition and complementary products with the assistance of the private sector to every extent possible.

BACKGROUND

The corporation was responsible for the rationalization and the scaling-down of operations and facilities used in the Second World War and in the Korean War. Its only large purchaser is the Department of National Defence and its selling prices are related to its costs. It has not required funding from the Consolidated Revenue Fund for the past several years.

CORPORATION DATA

HEAD OFFICE	5 Montée des Arsenaux Ville le Gardeur Quebec, Quebec J5Z 2P4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart D. McInnes, P.C., M.P.
DEPARTMENT	Supply and Services
DATE AND MEANS OF INCORPORATION	Letters patent - 45/09/10, Part I, *Companies Act* 1934. Continued, *Canada Business Corporations Act*, 80/10/20.
CHIEF EXECUTIVE OFFICER	Laurent A. Bergeron
CHAIRMAN	Pierre MacDonald
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	126.0	88.9	83.5	93.4
Obligations to the private sector	10.3	1.7	0.2	0.3
Obligations to Canada	4.7	4.7	4.7	4.7
Equity of Canada	52.7	43.9	38.2	34.3
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

CANADIAN ARSENALS LIMITED

AUDITOR'S REPORT

THE HONOURABLE HARVIE ANDRE, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of Canadian Arsenals Limited as at March 31, 1985 and the statements of income and retained earnings, contributed surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

The Corporation charges depreciation of fixed assets transferred from Canada to contributed surplus rather than to operations, on the grounds that Canada does not recognize such depreciation as an element of cost when negotiating sales prices. In this respect, the financial statements are not in accordance with generally accepted accounting principles. If depreciation had been charged to operations, net income for the year would have been decreased by $2,358,582 ($2,608,683 in 1984) and the closing balances of retained earnings and contributed surplus would have been decreased and increased by $7,469,406 ($5,110,824 in 1984) respectively.

In my opinion, except for the effects of the failure to charge depreciation to operations as described in the preceding paragraph, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, as well as the charter and by-laws of the Corporation.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 31, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash	5,108,538	3,570,648
Accounts receivable		
Canada	20,719,759	18,701,914
Others	3,488,745	2,143,709
Progress billings from suppliers	5,346,606	3,824,568
Inventories (Note 3)	42,375,959	25,905,227
	77,039,607	54,146,066
Fixed (Note 4)	44,894,652	34,087,003
Deferred charges (Note 5)	4,499,439	651,825
	126,433,698	88,884,894

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable	22,125,780	17,096,915
Progress billings to customers		
Canada	33,757,484	19,923,585
Others	527,686	302,167
Due to Canada (Note 6)	1,224,941	1,224,941
Current portion of obligation under capital leases (Note 7)	50,090	81,120
	57,685,981	38,628,728
Long-term (Note 7)	15,892,674	6,340,810
	73,578,655	44,969,538
EQUITY OF CANADA		
Capital stock		
Authorized—1,000 shares without par value		
Issued and fully paid—30 shares	30	30
Contributed surplus	16,904,783	19,263,365
Retained earnings	35,950,230	24,651,961
	52,855,043	43,915,356
	126,433,698	88,884,894

Approved by the Board:

PIERRE MACDONALD
Director

YVAN ALLAIRE
Director

CANADIAN ARSENALS LIMITED—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sales (Note 8)	103,752,140	97,631,300
Cost of goods sold	84,439,498	81,826,766
Gross profit	19,312,642	15,804,534
Other income	726,788	426,239
	20,039,430	16,230,773
Administrative expenses	8,721,357	7,668,367
Financing costs	19,804	22,534
	8,741,161	7,690,901
Net income for the year	11,298,269	8,539,872
Retained earnings at beginning of the year	24,651,961	16,112,089
Retained earnings at end of the year	35,950,230	24,651,961

STATEMENT OF CONTRIBUTED SURPLUS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance at beginning of the year	19,263,365	22,127,850
Fixed assets transferred from Canada		
Depreciation (Note 4)	(2,358,582)	(2,608,683)
Adjustment to recorded value		(255,802)
Balance at end of the year	16,904,783	19,263,365

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of funds		
Operations		
Net income for the year	11,298,269	8,539,872
Items not affecting funds		
Amortization of deferred charges	633,163	
Depreciation of fixed assets	599,259	394,446
Increase (decrease) in the provision for employee termination benefits	232,556	(23,506)
	12,763,247	8,910,812
Advances under leasing agreement	9,348,464	1,553,135
Long-term obligation under capital leases	22,784	47,373
Proceeds from disposal of fixed assets		24,073
	22,134,495	10,535,393
Application of funds		
Acquisition of fixed assets	13,765,490	8,693,325
Transfer of prior years product development costs to deferred charges	2,182,385	
Deferred charges	2,298,392	432,262
Decrease in the long-term obligation under capital leases	51,940	85,618
	18,298,207	9,211,205
Increase in working capital	3,836,288	1,324,188
Working capital at beginning of the year	15,517,338	14,193,150
Working capital at end of the year	19,353,626	15,517,338

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and activities

Canadian Arsenals Limited, incorporated on September 20, 1945 and continued under the Canada Business Corporations Act, is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

The Corporation manufactures medium and large caliber ammunitions and other complementary military products.

2. Significant accounting policies

(a) Fixed assets and depreciation

Fixed assets acquired by purchase or by way of capital leases are recorded at cost. Fixed assets transferred from Canada during the year ended March 31, 1982 are recorded at their current reproduction cost as at that date as determined by the Department of Public Works for immovable assets and a firm of independent appraisers for movable assets. Expenditures which significantly increase the value or extend the useful lives of fixed assets are capitalized. Routine expenditures for maintenance, repairs and renewals are charged against income as incurred.

Depreciation of fixed assets in service is calculated on the straight-line method, at rates based on the estimated useful lives of the assets. Depreciation of fixed assets acquired by purchase or by way of capital leases is charged to operations. Depreciation of fixed assets transferred from Canada is charged to contributed surplus on the grounds that Canada does not recognize it as an element of cost when negotiating sales prices.

(b) Inventories

Raw materials and supplies are stated at the lower of cost and replacement cost in Canada. Work in process and finished goods are stated at the lower of cost and net realizable value.

Costs of patents and licences purchased and development costs incurred for customers' accounts are included in inventories and are charged to cost of goods sold at time of sale.

(c) Deferred charges

Development costs of new products are amortized over three years from the start of commercial production of the related product or are written-off when the product is unlikely to be saleable.

Start-up costs of the St-Augustin division will be amortized, using the straight-line method, over five years from April 1, 1985, the starting date of commercial production.

(d) Revenue recognition

Sales are recognized as goods are delivered and accepted in accordance with contractual agreements and the right to full payment has become unconditional. They are recorded at firm prices or, where applicable, at prices which take into account effects of cost escalation clauses contained in sales contracts. In the latter condition, definitive prices are nevertheless subject to negotiation between the Corporation and its customers and all final adjustments are recorded on a current basis.

(e) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid.

3. Inventories

	1985	1984
	$	$
Raw materials	27,442,036	17,386,113
Work in process	12,483,802	3,187,382
Finished goods	655,861	2,474,061
Development costs	1,287,494	2,234,101
Patents and licences	506,766	623,570
	42,375,959	25,905,227

4. Fixed assets

	1985			1984
	Recorded value	Accumulated depreciation	Net	Net
	$	$	$	$
Land	1,412,025		1,412,025	1,415,973
Buildings and surface installations	17,780,371	2,704,731	15,075,640	13,618,319
Equipment	12,391,472	4,608,069	7,783,403	8,560,371
Office furniture and equipment	2,298,598	823,148	1,475,450	994,604
Rolling stock	610,364	240,714	369,650	386,522
Construction in progress	18,778,484		18,778,484	9,111,214
	53,271,314	8,376,662	44,894,652	34,087,003

Fixed assets include those held or to be held under capital leases, with a cost of $10,458,228 and accumulated depreciation of $205,034 ($2,234,190 and $206,166 as at March 31, 1984).

Depreciation of fixed assets acquired by purchase or by way of capital leases, amounting to $599,259 ($394,446 in 1984), has been charged to operations. Depreciation of fixed assets transferred from Canada, amounting to $2,358,582 ($2,608,683 in 1984) including $162,291 ($319,574 in 1984) as a loss on disposal of fixed assets, has been charged to contributed surplus.

The estimated useful lives of the principal classes of fixed assets for purposes of calculating depreciation are as follows:

	Number of years
Buildings and surface installations	20 to 40
Equipment	10 to 15
Office furniture and equipment	5 and 10
Rolling stock	3 to 10

5. Deferred charges

	1985	1984
	$	$
Start-up costs of the St-Augustin division	2,038,070	651,825
New products development costs	2,461,369	
	4,499,439	651,825

During the year, prior years' new products development costs amounting to $2,182,385 were transferred from inventories to deferred charges.

Research and development costs charged to operations amounted to $2,229,747 ($1,274,355 in 1984).

6. Due to Canada

The amount due to Canada represents remaining balances of parliamentary appropriations.

7. Long-term liabilities

	1985	1984
	$	$
Advances under leasing agreement	10,901,599	1,553,135
Loan from Canada	3,500,000	3,500,000
Provision for employee termination benefits	1,638,474	1,405,918
Obligation under capital leases	112,691	172,877
	16,152,764	6,631,930
Less: current portion of the provision for employee termination benefits included in accounts payable	210,000	210,000
current portion of obligation under capital leases	50,090	81,120
	15,892,674	6,340,810

The loan from Canada, to provide working capital, does not bear interest and has no fixed repayment date.

The present value of obligation under capital leases has been determined as follows:

Payments to be made in subsequent years:

	$
1986	60,930
1987	43,798
1988	13,679
1989	11,682
1990	3,693
	133,782
Less: portion thereof representing interest at variable rates to be charged to operations in the years to which it applies	21,091
	112,691

The Corporation has entered into an agreement with a chartered bank's leasing corporation to lease production machinery, to a total cost of $11 million, upon terms that transfer substantially all benefits and risks of ownership to the Corporation. It has concurrently entered into another agreement whereby it has been appointed as an agent of the lessor to purchase the said machinery against reimbursement of monies disbursed. As at March 31, 1985, amounts so advanced to the Corporation total $10,901,599 ($1,553,135 as at March 31, 1984) including $760,112 for accrued interest ($30,253 in 1984) which, when added to future purchases, shall be converted into capital leases specifying repayments terms. Advances bear interest at the rate of 1% per annum over the lessor's thirty day guaranteed note rate (10.4% as at March 31, 1985). Leasing schedules shall provide for interest at the rate of 0.5% per annum over the lessor's guaranteed note rate of the term not exceeding 60 months selected by the Corporation.

8. Sales

Sales to Canada during the year ended March 31, 1985 amounted to $95,516,433, or 92.1% of the Corporation's sales ($87,618,391, or 89.7% in 1984).

Sales to Canada include $3,355,123 ($4,006,059 in 1984) for sales at cost of purchased goods.

9. Sales agents and representatives

During the year, the Corporation paid $76,066 ($51,310 in 1984) as remuneration and expenses to the following sales agents and representatives: Cormorant Limited, Pakistan; Matren Ltd., Greece; Seri Mechan Products Sdn Bhd, Malaysia; Unicorn International Pte Ltd., Singapore; Vetecin S.A., Venezuela; Holland Arma B.V., Holland; S. Kittivat, Thailand; Byron, United States and Vrabel, United States.

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

10. Commitments

As at March 31, 1985, the estimated cost of completing capital projects, planned and in progress, amounts to approximately $1,500,000. As at that date, contractual commitments amount to approximately $850,000.

11. Licence for manufacturing of explosives

The Department of Energy, Mines and Resources has renewed the licence for manufacturing explosives in a specific section of the Corporation's plant only to June 30, 1985, in order to have the opportunity to review the revised parts of the corporate modernization plan pertaining to that section. The Corporation currently expects that the work required to meet the Department's safety requirements will be carried-out as part of a massive modernization effort of its Le Gardeur plant over the next 5 years. In addition to satisfying safety requirements, the modernization plan also provides for increased production capacity and forms part of a global construction program presently estimated at $82,000,000.

12. Announced privatization of the Corporation

In his Budget Speech on May 23, 1985, the Minister of Finance announced the intention of the Government of Canada to sell the Corporation to the private sector. The process of privatization and the eventual disposal price are not determinable at the time of preparation of these financial statements.

SUMMARY PAGE

CANADIAN COMMERCIAL CORPORATION

MANDATE

To assist in the development of trade between Canada and other nations.

BACKGROUND

Established in 1946, the corporation serves as prime contractor when other countries wish to purchase goods and services from Canada on a government to government basis. As well, it assists in sales to international agencies.

CORPORATION DATA

HEAD OFFICE	Place de Ville 112 Kent Street Tower B - 17 Floor Ottawa, Ontario K1A 1E9
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
DATE AND MEANS OF INCORPORATION	By the *Canadian Commercial Corporation Act* 46/05/01 (R.S.C. 1970, C. C-6).
CHIEF EXECUTIVE OFFICER	O.I. Matthews (Acting)
CHAIRMAN	Vacant
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	380.9	382.5	367.8	277.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	36.3	32.4	28.6	25.2
Cash from Canada in the period				
— budgetary	17.6	17.2	16.8	18.7
— non-budgetary	nil	nil	nil	nil

CANADIAN COMMERCIAL CORPORATION

AUDITOR'S REPORT

THE RIGHT HONOURABLE CHARLES JOSEPH CLARK, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Commercial Corporation as at March 31, 1985 and the statements of operations and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, and the Canadian Commercial Corporation Act and by-laws of the Corporation.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1985

BALANCE SHEET AS AT MARCH 31, 1985

(in thousands of dollars)

ASSETS	1985	1984
Cash and short-term deposits	28,476	34,567
Deposit with Receiver General for Canada (Note 1)	8,000	8,000
Accounts receivable		
Foreign governments (Note 3)	148,805	78,503
Government of Canada—Parliamentary appropriations (Note 4)	1,530	1,613
Other	141	160
Advances to suppliers	3,413	3,324
Progress claims paid or due	190,505	256,333
	380,870	382,500

LIABILITIES	1985	1984
Accounts payable and accrued liabilities	133,480	77,374
Advances from customers	18,538	13,132
Progress payments received or due	189,135	256,333
Due to Government of Canada (Note 4)	1,443	1,559
Due to Defence Production Revolving Fund	1,417	1,525
Provision for additional contract costs (Note 5)	525	150
	344,538	350,073
EQUITY OF CANADA		
Paid in capital	10,000	10,000
Contributed surplus	10,000	10,000
Retained earnings	16,332	12,427
	36,332	32,427
	380,870	382,500

Certified correct:

F. O. KELLY
Comptroller

Approved by the Board:

O. I. MATTHEWS
Acting President

D. W. SALSMAN
Director

CANADIAN COMMERCIAL CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Revenues		
Contract billings	716,278	649,963
Fees and other income	221	437
Interest income	3,022	2,974
Gain on foreign exchange	1,051	485
	720,572	653,859
Expenses		
Cost of contract billings	716,278	649,963
Additional contract costs	341	
Services provided by Supply and Services Canada	15,488	15,086
Administrative	1,773	1,569
Legal fees and expenses charged by Department of Justice (Note 6)	356	513
Other	48	53
	734,284	667,184
Net cost of operations	13,712	13,325
Parliamentary appropriations	17,617	17,168
	3,905	3,843
Retained earnings at beginning of the year	12,427	8,584
Retained earnings at end of the year	16,332	12,427

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Cash was provided by		
Parliamentary appropriations		
Amount drawn down	17,617	17,168
Adjusted for decrease in receivable from Government of Canada	83	1,067
	17,700	18,235
Cash was used for		
Operations		
Cost of operations	18,006	17,221
Interest and other income	4,294	3,896
Net cost of operations	13,712	13,325
Adjustments for		
Operating balances from customers and to suppliers	14,026	(2,354)
Advances and progress claims from customers and to suppliers	(3,947)	(2,254)
Total cash used	23,791	8,717
Increase (decrease) in cash and cash equivalents	(6,091)	9,518
Cash and cash equivalents at beginning of year	42,567	33,049
Cash and cash equivalents at end of year	36,476	42,567
Represented by		
Cash and short term deposits	28,476	34,567
Deposit with Receiver General for Canada	8,000	8,000
	36,476	42,567

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and operations

The Corporation was established in 1946 by the Canadian Commercial Corporation Act and is an agency Crown corporation listed in Part I, Schedule C of the Financial Administration Act. The Corporation is not subject to income taxes.

The Corporation acts as the prime contracting agency when other countries and international agencies wish to purchase products and services from Canada on a government-to-government basis.

Contracts are made with foreign governments and corresponding contracts are entered into with Canadian firms by the Corporation.

Supply and Services Canada provides contracting services to the Corporation at predetermined rates approved by Treasury Board, based on the amounts of contracts procured, and provides certain administrative functions at cost.

If the Minister so directs, the Corporation is required to pay to the Receiver General for Canada any funds that the Minister considers to be in excess of requirements. Any such payments are on deposit with the Receiver General for Canada and can, on the request and in the opinion of the Minister, be returned to the Corporation when required. During 1983-84, an amount of $8 million was paid by the Corporation to the Receiver General for Canada and no interest will accrue to the Corporation on such deposit.

2. Significant accounting policies

(a) Contract billings

Revenues from contracts are recorded at the time of delivery except in the case of contracts involving progress payments; in these cases, revenues are recorded at the time the progress payments become due from customers. Since title to work-in-progress covered by progress claims has not passed to customers, the Corporation sets up a corresponding liability and cost of contract billings. The Corporation records all progress claims by its suppliers as assets. These assets and liabilities are reduced, in accordance with contract terms, as deliveries are accepted.

(b) Foreign currency translation

Assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the year-end exchange rates. Revenues and expenses are translated at the average exchange rates for the month in which the transactions occur. Gains and losses resulting from translations are shown in the statement of operations.

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the year in which the corresponding expenses are incurred but are drawn upon only as cash disbursements are made.

3. Accounts receivable from foreign governments

As at March 31, 1985, the Corporation has provided $844,000 (1984—$879,000) to cover the possible non-collection of certain accounts receivable from a foreign government.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

4. Government of Canada

As at March 31, 1985, funds to cover expenses of $1,530,000 applicable to 1984-85 appropriations had not been drawn and $1,443,000 had not been paid to various government departments.

5. Contractual obligations

As at March 31, 1985, the Corporation was obligated to fulfill contracts with customers amounting to $911 million (1984—$909 million).

The Corporation is responsible to its customers for the performance of its suppliers and thus may incur additional contract costs on default of a supplier. A provision of $525,000 (1984—$150,000) has been made for estimated additional contract costs which may be incurred if certain suppliers are unable to meet their contractual obligations.

6. Legal fees and expenses charged by Department of Justice

The Corporation has been directed by Treasury Board to reimburse the Department of Justice for legal fees and expenses resulting from the action taken against the Corporation related to the contract referred to in Note 7(a). These costs amounted to $356,000 (1984—$513,000).

7. Contingencies

(a) The Corporation has been named defendant in a lawsuit instituted in 1975 alleging losses resulting from the termination of a portion of a contract and seeking damages of $6.8 million plus accrued interest and costs.

Based on the advice of legal counsel, management is of the opinion that no provision for possible loss in respect of this suit is required.

(b) The Corporation has a contract, which if all options were exercised, would amount to $61.8 million. The supplier is presently facing financial difficulties. The amount of any liability to the Corporation, in the event the supplier cannot fulfill the contract, is indeterminable at this time.

(c) The Corporation faces a potential loss of $1.8 million (representing the work-in-progress payments already made to the original supplier) which may not be recovered should an alternative supplier be required to fulfill the Corporation's contractual obligations with its customers or should the contract be terminated. The supplier is currently in severe financial difficulties and is not meeting the terms of its contracts. However, the Corporation has taken action to minimize or eliminate its loss.

8. Representative agreements

The Corporation has representative agreements with Dismatica Industrial C.A. of Venezuela, and Luis Fafie & CIA SA of Honduras to whom no fees were paid or became due during the year.

SUMMARY PAGE

CANADIAN DAIRY COMMISSION

MANDATE

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality.

BACKGROUND

Established in 1966, the corporation administers the following elements of the federal dairy program: determination of Target Price for manufacturing milk and cream, market support for the Target Price through a nationwide offer to purchase butter and skim milk powder, payment of subsidy on eligible manufacturing milk and cream shipments, domestic and international marketing of certain dairy products, receipt of levies collected by provinces from farmers to finance the cost of exporting products surplus to domestic requirements and coordination of national supply management of industrial milk production in line with domestic requirements.

CORPORATION DATA

HEAD OFFICE	Pebb Building 2197 Riverside Drive Ottawa, Ontario, K1A 0Z2
STATUS	—Schedule C, Part I —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
DATE AND MEANS OF INCORPORATION	In 1966, by the *Canadian Dairy Commission Act* (R.S.C. 1970, C. C-7).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Gilles Choquette
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends July 31.

	1983-84	**1982-83**	**1981-82**
At the end of the period			
Total Assets	304.0	360.5	296.1
Obligations to the private sector	60.6	56.5	50.2
Obligations to Canada	180.4	231.8	206.9
Equity of Canada	(13.6)	7.1	(16.1)
Cash from Canada in the period			
— budgetary	303.6	309.9	302.4
— non-budgetary, net	(51.3)	24.9	101.5

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JULY 31, 1985
WERE NOT AVAILABLE AT DATE OF PRINTING

CANADIAN DAIRY COMMISSION—*Continued*

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of the Canadian Dairy Commission as at July 31, 1984 and the statements of dairy support program operations financed by Government of Canada, marketing operations financed by producers, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

These financial statements reflect in accounts receivable and Government of Canada financing of marketing operations an amount of $10.05 million. At the date of my report, the Government of Canada has declined to accept liability for this amount. Therefore the valuation of accounts receivable is not in accordance with generally accepted accounting principles. If this amount had not been recognized, accounts receivable would have been reduced by $10.05 million and the deficiency of financing over cost of marketing operations and the deficit at the end of the year would have been increased by $10.05 million.

In my opinion, except that accounts receivable of $10.05 million have been recognized as described in the preceding paragraph, these financial statements give a true and fair view of the financial position of the Commission as at July 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Commission, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

D. L. MEYERS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
November 16, 1984

BALANCE SHEET AS AT JULY 31, 1984
(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES AND SURPLUS	1984	1983
Accounts receivable			Accounts payable and accrued liabilities	63,131	57,255
Trade (Note 3)	40,911	51,778	Allowance for losses on commitments (Note 5)	13,561	7,849
Government of Canada	73,632	79,041	Subsidies payable to producers	60,472	56,486
Producer levies	59,395	97,981	Loans from Government of Canada (Note 6)	180,422	231,767
Inventories (Note 4)	128,614	129,508		317,586	353,357
Prepaid expense	1,453	2,182	(Deficit) surplus	(13,581)	7,133
	304,005	360,490		304,005	360,490

Approved:

GILLES CHOQUETTE
Chairman

E. G. HODGINS
Vice-Chairman

PAUL SIMARD
Director of Finance

STATEMENT OF DAIRY SUPPORT PROGRAM OPERATIONS FINANCED BY GOVERNMENT OF CANADA FOR THE YEAR ENDED JULY 31, 1984

(in thousands of dollars)

	1984	1983
Subsidies to producers of industrial milk and cream (Schedule A)	276,951	270,851
Expenses related to marketing operations		
Interest	14,138	30,819
Freight	4,890	4,588
Storage	3,758	5,547
Handling	1,183	1,221
Miscellaneous	423	1,107
	24,392	43,282
Deduct: expenses transferred to marketing operations (Note 7)	3,792	10,282
	20,600	33,000
Administrative expenses (Schedule B)	4,267	4,339
Research	1,699	1,694
Cost of dairy support program operations	303,517	309,884
Financing by Government of Canada (Note 7)		
Agricultural Stabilization Board	297,551	303,851
Parliamentary appropriation	5,702	5,769
Government departments which provided services without charge	264	264
	303,517	309,884

STATEMENT OF MARKETING OPERATIONS FINANCED BY PRODUCERS FOR THE YEAR ENDED JULY 31, 1984

(in thousands of dollars)

	1984	1983
Sales	320,290	393,151
Cost of goods sold	553,416	611,958
Loss on sales	233,126	218,807
Expenses and assistance		
Export and domestic assistance	22,729	11,107
Agents' commissions (Note 9)	4,478	4,803
Carrying charges	4,392	4,919
Advertising and promotion (Note 12)	2,724	789
Capital assistance (Note 8)	571	6,126
Capital assistance recoveries (Note 8)	(747)	(719)
	34,147	27,025
Add: expenses transferred from dairy support program operations (Note 7)	3,792	10,282
	37,939	37,307
Cost of marketing operations before financing	271,065	256,114
Financing by Producers' Levies (Note 7)		
Industrial milk (Schedule C)	233,418	264,041
Fluid milk (Schedule D)	6,883	6,799
	240,301	270,840
Government of Canada (Notes 7 and 11)	10,050	8,548
	250,351	279,388
(Deficiency) excess of financing over cost of marketing operations (Schedule E)	(20,714)	23,274

STATEMENT OF DEFICIT FOR THE YEAR ENDED JULY 31, 1984

(in thousands of dollars)

	1984	1983
Balance (deficit) at beginning of year	7,133	(16,141)
(Deficiency) excess of financing over cost of marketing operations	(20,714)	23,274
(Deficit) balance at end of year	(13,581)	7,133

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED JULY 31, 1984

(in thousands of dollars)

	1984	1983
Source of funds		
Excess of financing over cost of marketing operations		23,274
Loans from Government of Canada	457,639	425,479
Decrease in accounts receivable	54,862	
Increase in other liabilities	15,574	16,311
Decrease in inventories	894	45,712
Decrease in prepaid expense	729	
	529,698	510,776
Application of funds		
Deficiency of financing over cost of marketing operations	20,714	
Loans repaid to Government of Canada	508,984	400,652
Increase in accounts receivable		107,942
Prepaid expense		2,182
	529,698	510,776

Funds are defined as assets less liabilities and deficit.

NOTES TO FINANCIAL STATEMENTS JULY 31, 1984

1. Objectives and operations

The objectives of the Commission, as established by the Canadian Dairy Commission Act 1966-67, are "to provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers of dairy products with a continuous and adequate supply of dairy products of high quality".

Producers are responsible for the cost of disposal of surplus products, including all losses on special export production under the export quota program, and for marketing costs attributable to surplus production.

Any surplus in marketing operations up to $10 million is not to be refunded to producers nor taken into account when setting levy rates for the following year. The treatment of any excess over $10 million is to be determined by the Canadian Milk Supply Management Committee.

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1984—*Continued*

2. Significant accounting policies

Foreign currency conversion

Each asset, liability, revenue or expense arising from a foreign currency transaction is translated into Canadian dollars at the exchange rate in effect at the date of transaction. Monetary items denominated in a foreign currency at the balance sheet date are adjusted to reflect the exchange rate in effect at that date. Any exchange loss or gain, arising on translation or settlement of a foreign currency item, is charged to marketing operations financed by producers.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Fixed assets

Acquisition of furniture and equipment is charged to administrative expenses in the year of purchase.

Purchase commitments

Losses on commitments to purchase surplus butter and skim milk powder at Canadian support prices and other dairy products at negotiated contract prices, which are usually higher than export prices, are charged to marketing operations financed by producers at the time the commitment is made.

3. Accounts receivable

An account receivable of $8.3 million resulting from sales to Nigeria will be collected in fourteen quarterly instalments commencing October 1986, with interest at U.S. prime + 1% payable in quarterly instalments starting October 5, 1984.

4. Inventories

	1984	1983
	(in thousands of dollars)	
Cost		
Butter	128,327	126,459
Skim milk powder	51,627	39,548
Other dairy products	14,854	15,110
	194,808	181,117
Less provision for write down		
Butter	30,080	24,711
Skim milk powder	31,900	24,391
Other dairy products	4,214	2,507
	(66,194)	(51,609)
	128,614	129,508

Inventories which are carried at standard cost have been adjusted as the prices for surplus butter, skim milk powder and other dairy products (includes evaporated milk, whole milk powder and unsalted butter) on the export market are lower than on the domestic market resulting in net realizable value being less than the Canadian support prices and costs. The provision for inventory write down has been charged to marketing operations (cost of sales) financed by producers.

5. Commitments

As at July 31, 1984, the Commission was committed to purchase butter and skim milk powder at Canadian support prices and other dairy products at negotiated contract prices produced prior to July 31, 1984, for approximately $23.4 million (1983—$14.6 million). Losses which may result from these purchases at higher than export prices have been estimated at approximately $13.6 million (1983—$7.8 million) requiring an increase in the provision during the year of $5.7 million (1983—reduction $5.4 million) which has been charged to marketing operations (cost of sales) financed by producers.

6. Loans from Government of Canada

These loans are to finance the purchase of dairy products and bear interest rates varying from 9.625% to 13.00% per annum (1983—9.25% to 9.625%). There are no specific terms of repayment and interest, calculated on a simple basis, is paid at the time of any principal repayment.

7. Financing

Government of Canada

The Agricultural Stabilization Board, through Vote 15, provides financing to the Commission for the benefit of producers for the purpose of stabilizing the price of industrial milk and cream. During the year ended July 31, 1984, financing for this purpose amounted to $307.60 million, of which $297.55 million was credited to dairy support program operations and $10.05 million (see Note 11) was credited to marketing operations.

Administrative and research expenses are financed by Agriculture Vote 35 which lapsed $617,000 (1983—$365,000). Some government departments also provided services without charge.

Producers

Costs incurred by the Commission in the disposal of surplus dairy products and other marketing programs, including animal feed, export and capital assistance; and interest expense and carrying charges in excess of the government's maximum commitment of $20.6 million are financed by the producers through payment of levies which are collected by the provincial marketing boards and agencies and remitted to the Commission. Levies are calculated based on shipments of industrial milk.

8. Capital assistance

In a program to export whole milk products, up to a maximum of 10% of Canadian requirements or a maximum of 4.4 million hectolitres of milk as agreed by the Canadian Milk Supply Management Committee and Government, the Commission has contributed to the construction of two processing plants for evaporated milk and one processing plant for instantized whole milk powder.

The capital assistance, totalling $22.7 million, commenced in 1980. This cost is estimated to be reduced to $17.7 million over a period of six years from 1980 through the recovery of the residual value of the plant and equipment, including a reduction in price for a maximum number of cases to be purchased, and grants from the Government of Canada. Recoveries to date amount to $2.9 million.

CANADIAN DAIRY COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
JULY 31, 1984—*Concluded*

9. Agents' commissions

The Commission has used the services of agents for sales in connection with marketing of dairy products on the export market and commissions were as follows:

	1984	1983
	(in thousands of dollars)	
Coop Fédérée de Québec, Canada	2,578	3,804
L&M Exports Inc., Canada	943	54
Gestion Y. Dessarrollo—Commercial S.A. Peru	395	510
Intercontinental, Mexico	355	223
Canada Expa (1980) Inc., Canada	184	212
Gerber Agri-Export	23	
	4,478	4,803

10. Contingent liability

An account receivable amounting to $13.5 million plus interest due over a nine month period has been discounted with a commercial bank with recourse. Accordingly, the Commission will be liable, under the terms of the discount contract, to the bank for the amount of receivable discounted in the event that the customer does not meet its commitment. However, in the opinion of management, the likelihood that the customer will not meet its obligation is remote, as the payments are now being received in accordance with an agreed schedule.

11. British Columbia Milk Board

In July 1982, the British Columbia Milk Board notified the Commission of its intention to withdraw from the Comprehensive Milk Marketing Plan. During the year ended July 31, 1984, the Board did not remit levies to the Commission. Levies on milk production in British Columbia would have amounted to $11.50 million. An amount of $10.05 million, equivalent to subsidies which would have been paid on milk production in British Columbia, has been credited to marketing operations financed by producers. The balance of $1.45 million is receivable from the province.

12. Ice cream and cream promotion

The Commission has been authorized by the Canadian Milk Supply Management Committee to contribute up to $4.5 million towards the promotion of ice cream and cream undertaken by the Dairy Bureau of Canada. To date, $3.5 million has been paid and charged to marketing operations financed by producers.

SUBSIDIES TO PRODUCERS OF INDUSTRIAL MILK AND CREAM FOR THE YEAR ENDED JULY 31, 1984

SCHEDULE A

	Eligible Shipments		Subsidies	
	1984	1983	1984	1983
	(in thousands of kilograms)		(in thousands of dollars)	
Prince Edward Island	3,220	3,194	5,394	5,350
Nova Scotia	2,134	2,085	3,574	3,493
New Brunswick	2,244	2,168	3,758	3,632
Quebec	81,383	79,087	136,316	132,470
Ontario	53,993	53,236	90,438	89,171
Manitoba	6,595	6,379	11,047	10,684
Saskatchewan	4,413	4,353	7,392	7,291
Alberta	11,335	11,168	18,986	18,706
British Columbia (Note 11)	6,027	6,261	46	54
	171,344	167,931	276,951	270,851

ADMINISTRATIVE EXPENSES FOR THE YEAR ENDED JULY 31, 1984
(in thousands of dollars)

SCHEDULE B

	1984	1983
Salaries	1,979	1,781
Professional and special services	659	895
Transportation and communications	345	482
Data processing and cheque issue services	264	264
Other personnel costs	287	195
Remuneration of members of the Commission	190	182
Rentals	190	161
Acquisition of furniture and equipment	163	139
Audit Services Bureau fees	72	99
Utilities, materials and supplies	75	89
Repairs and maintenance	41	13
Miscellaneous	2	39
	4,267	4,339

PRODUCER LEVIES ON INDUSTRIAL MILK FOR THE YEAR ENDED JULY 31, 1984

SCHEDULE C

			Producer Levies							
	Milk Shipments		In Quota		Export		Over Quota		Total	
	1984	1983	1984	1983	1984	1983	1984	1983	1984	1983
	(in thousands of litres)		(in thousands of dollars)							
Prince Edward Island	78,355	80,478	3,581	3,806	446	301		517	4,027	4,624
Nova Scotia	52,385	53,151	2.394	2,468	299	194	129	668	2,822	3,330
New Brunswick	52,897	50,651	2,417	2,253	302	201			2,719	2,454
Quebec	2,250,749	2,292,874	102,859	106,750	12,829	8,502		22,263	115,688	137,515
Ontario	1,311,443	1,352,847	59,933	62,726	7,475	4,968	10,394	17,503	77,802	85,197
Manitoba	150,858	150,690	6,894	7,190	860	571	549	960	8,303	8,721
Saskatchewan	100,421	95,147	4,590	4,665	572	374	980		6,142	5,039
Alberta	280,655	268,419	12,826	12,365	1,600	1,055			14,426	13,420
British Columbia (Note 11)	158,479	166,916	118	550			1,371	3,191	1,489	3,741
	4,436,242	4,511,173	195,612	202,773	24,383	16,166	13,423	45,102	233,418	264,041

CANADIAN DAIRY COMMISSION—*Concluded*

PRODUCER LEVIES ON FLUID MILK FOR THE YEAR ENDED JULY 31, 1984 — SCHEDULE D

	Sales		Producer Levies*	
	1984	1983	1984	1983
	(in thousands of litres)		(in thousands of dollars)	
Prince Edward Island	13,396	13,109	40	40
Nova Scotia	114,659	112,285	346	350
New Brunswick	70,509	69,239	213	209
Quebec	654,018	641,433	1,917	1,876
Ontario	972,777	955,372	2,986	2,936
Manitoba	103,702	102,362	315	311
Saskatchewan	98,425	96,969	289	285
Alberta	256,175	261,372	777	792
British Columbia (Note 11)	303,509	304,135		
	2,587,170	2,556,276	6,883	6,799

*Calculated at 5% of subsidy rate of $6.03 per hectolitre of sales.

MARKETING OPERATIONS FINANCED BY PRODUCERS FOR THE YEAR ENDED JULY 31, 1984 — SCHEDULE E

	1984					1983				
	Domestic	Export					Domestic	Export		
	Butter	Skim Milk Powder	Evaporated Milk	Other Products*	Total	Total	Butter	Skim Milk Powder	Evaporated Milk	Others Products*
					(in thousands of dollars)					
Sales	124,761	77,978	94,236	23,315	320,290	393,151	85,744	158,817	110,760	37,830
Cost of goods sold	125,344	232,481	146,090	49,501	553,416	611,958	91,220	319,285	141,940	59,513
Loss on sales	583	154,503	51,854	26,186	233,126	218,807	5,476	160,468	31,180	21,683
Expenses and assistance										
Export and domestic assistance	29	14,762	22	7,916	22,729	11,107	33	5,854	63	5,157
Agents' commissions		750	3,125	603	4,478	4,803		720	3,428	655
Carrying charges		1,566	2,395	431	4,392	4,919		1,895	2,663	361
Advertising and promotion				2,724	2,724	789				789
Capital assistance			571		571	6,126			1,609	4,517
Capital assistance recoveries			(264)	(483)	(747)	(719)			(236)	(483)
	29	17,078	5,849	11,191	34,147	27,025	33	8,469	7,527	10,996
	612	171,581	57,703	37,377	267,273	245,832	5,509	168,937	38,707	32,679
Add: expenses transferred from dairy support program operations					3,792	10,282				
Cost of marketing operations before financing					271,065	256,114				
Financing					250,351	279,388				
(Deficiency) excess of financing over cost of marketing operations					(20,714)	23,274				
	Volume						Volume			
	(in millions)						(in millions)			
	Kilograms	Kilograms	Cases	Kilograms			Kilograms	Kilograms	Cases	Kilograms
Sales	28.0	78.2	5.3	10.4			19.8	141.6	5.6	14.0
Purchases	26.6	82.0	5.2	10.0			21.3	105.6	5.7	11.9

*Includes whole milk powder and cheese.

SUMMARY PAGE

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

MANDATE

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective, with particular emphasis on arms control, disarmament, defence and conflict resolution.

BACKGROUND

The corporation was established in 1984 by special Act of Parliament. Legislation is in preparation which would give this corporation a status, under the FAA, resembling that of the cultural Crown corporations, being exempt from most provisions of Part XII of the Act. The corporation is authorized to fulfill its mandate by the following means:

(a) foster, fund and conduct research;
(b) promote scholarship;
(c) study and prepare ideas and policies; and
(d) collect and disseminate information on, and encourage public discussion in relation to, matters of international peace and security.

CORPORATION DATA

HEAD OFFICE	307 Gilmour Avenue P.O. Box 3425 Station D Ottawa, Ontario K1A 6L4
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
DATE AND MEANS OF INCORPORATION	August 15, 1984; by the *Canadian Institute for International Peace and Security Act,* (S.C. 1983-84, C.37)
CHIEF EXECUTIVE OFFICER	Geoffrey Pearson
CHAIRMAN	William H. Barton
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85
At the end of the period	
Total Assets	1.3
Obligations to the private sector	nil
Obligations to Canada	nil
Equity of Canada	1.2
Cash from Canada in the period	
— budgetary	1.5
— non-budgetary	nil

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY
AND
TO THE RIGHT HONOURABLE CHARLES JOSEPH CLARK, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the Canadian Institute for International Peace and Security as at March 31, 1985 and the statements of operations and equity of Canada, and changes in financial position for the initial six-month period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at March 31, 1985 and the results of its operations and the changes in its financial position for the initial six-month period then ended in accordance with generally accepted accounting principles consistently applied.

Further, in my opinion, the transactions of the Institute that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canadian Institute for Peace and Security Act and the provisional by-laws of the Institute.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985 $	LIABILITIES	1985 $
Current assets		Current liabilities	
Cash and term deposit	224,330	Accounts payable and accrued liabilities	96,183
Canada treasury bills	1,026,247		
Accrued interest	26,147		
Prepaid expenses	51,829		
	1,328,553		
Fixed assets, at cost			
Office furniture and equipment	4,482		
Less: accumulated depreciation	897	EQUITY OF CANADA	
	3,585	Equity of Canada	1,235,955
	1,332,138		1,332,138

The accompanying notes form an integral part of the financial statements.

Approved by:

WILLIAM H. BARTON
Chairman of the Board

GEOFFREY A.H. PEARSON
Executive Director

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Continued*

STATEMENT OF OPERATIONS AND EQUITY OF CANADA FOR THE INITIAL SIX-MONTH PERIOD ENDED MARCH 31, 1985

	1985 $
Expenses	
Board of Directors	132,704
Administration	108,049
Executive	33,276
Research	28,484
Public programs	14,200
Information systems	9,509
	326,222
Revenue	
Interest income	62,177
Net cost of operations	264,045
Parliamentary appropriation	1,500,000
Excess of parliamentary appropriation over net cost of operations, which represents equity of Canada at end of the period	1,235,955

The accompanying notes form an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE INITIAL SIX-MONTH PERIOD ENDED MARCH 31, 1985

	1985 $
Source of funds	
Operations	
Excess of parliamentary appropriation over net cost of operations	1,235,955
Item not requiring an outlay of funds	
Depreciation	897
Funds provided by operations	1,236,852
Increase in accounts payable and accrued liabilities	96,183
	1,333,035
Use of funds	
Increase in accrued interest	26,147
Increase in prepaid expenses	51,829
Acquisition of office furniture and equipment	4,482
	82,458
Increase in cash and cash equivalents during the period and balance at end of period	1,250,577

The balance includes cash, term deposits and Treasury Bills.

The accompanying notes form an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and operations

The Institute was established in June 1984 under the Canadian Institute for International Peace and Security Act and commenced operations on October 1, 1984. It is a Crown corporation named in Part I of Schedule C of the Financial Administration Act.

The purpose of the Institute is to increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective with particular emphasis on arms control, disarmament, defence and conflict resolution, and to:

(a) foster, fund and conduct research on matters relating to international peace and security;

(b) promote scholarship in matters relating to international peace and security;

(c) study and propose ideas and policies for the enhancement of international peace and security; and

(d) collect and disseminate information on, and encourage public discussion of, issues of international peace and security.

In its initial six-month period the Institute has primarily focused on the establishment of its overall administration.

2. Significant accounting policies

Fixed assets

Office furniture and equipment are recorded at cost and are depreciated on the straight-line basis at an annual rate of 20%.

Pension plan

Employees participate in the Public Service Superannuation Plan which is administered by the Government of Canada. The Institute's contributions are equal to the contributions paid by its employees in respect of current services. These contributions represent the total liability of the Institute in respect of the pension plan and are recorded as expenses in the same period as the employees' services are rendered.

Parliamentary appropriation

Parliamentary appropriation is recorded in the accounts when received.

3. Commitment

Subsequent to year end, the Institute entered into a five-year lease agreement for the rental of office premises. The Institute can renew the lease agreement for an additional five-year period. The minimum annual rent for the next five years is $120,000.

CANADIAN INSTITUTE FOR INTERNATIONAL PEACE AND SECURITY—*Concluded*

SCHEDULE OF EXPENSES
FOR THE INITIAL SIX-MONTH PERIOD ENDED MARCH 31, 1985

	Board of directors	Administration	Executive	Research	Public programs	Information systems	Total
	$	$	$	$	$	$	$
Directors' fees	84,350						84,350
Salaries and employee benefits		21,744	29,701	5,525			56,970
Personal service contracts		14,020	2,415	18,360	2,000	7,050	43,845
Travel	26,062		1,085	3,311		1,811	32,269
Consulting services		15,805			10,000		25,805
Rent and accommodation		23,597					23,597
Accommodation and meals	18,177			886		429	19,492
Legal fees		10,500					10,500
Printing, stationery and supplies		9,143					9,143
Telecommunications		7,249					7,249
Freight, delivery and postage		2,651					2,651
Documentation and translation	2,579						2,579
Publications					2,200		2,200
Hospitality	1,108		75	63			1,246
Depreciation		897					897
Repair and maintenance		777					777
Other	428	1,666		339		219	2,652
	132,704	108,049	33,276	28,484	14,200	9,509	326,222

SUMMARY PAGE

CANADIAN LIVESTOCK FEED BOARD

MANDATE

To ensure availability of adequate feed grain to meet the needs of livestock feeders, availability of adequate storage for feed grain in Eastern Canada; reasonable stability in prices for feed grain in Eastern Canada, British Columbia and the Yukon and Northwest Territories; fair equalization of feed grain prices in those regions.

BACKGROUND

Established in 1967, the Board has executed its mandate by subsidizing the transportation costs of feed grain, by paying the carrying charges on local dealer inventories to promote local feed grain security and by administering a program for the construction and expansion of feed grain storage elevators. Its programs are financed by budgetary payments from Canada.

CORPORATION DATA

HEAD OFFICE	5180 Queen Mary Road PO Box 177 Snowdon Station Montreal, Québec, H3X 3T4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
DATE AND MEANS OF INCORPORATION	In 1967, the *Livestock Feed Assistance Act*, (R.S.C. 1970 C. L-9).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Denis Ethier
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-83**	**1981-82**
At the end of the period				
Total Assets	2.9	2.4	2.6	2.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.7	0.4	0.6	0.7
Cash from Canada in the period				
— budgetary	18.6	16.7	15.4	17.4
— non-budgetary	nil	nil	nil	nil

CANADIAN LIVESTOCK FEED BOARD

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE
AND THE
CANADIAN LIVESTOCK FEED BOARD

I have examined the balance sheet of the Canadian Livestock Feed Board as at March 31, 1985 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Board that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Livestock Feed Assistance Act and regulations and the by-laws of the Board.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 4, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984	LIABILITIES	1985	1984
	$	$		$	$
Current			Current		
Accounts receivable	18,726	9,785	Accounts payable	112,350	103,854
Parliamentary appropriations receivable	2,116,026	1,495,338	Contributions payable	2,037,519	1,877,945
	2,134,752	1,505,123		2,149,869	1,981,799
Amounts recoverable under the new inland elevator construction assistance program (Note 3)	811,426	935,528	Provision for employee termination benefits	101,809	99,381
				2,251,678	2,081,180
			EQUITY OF CANADA		
			Equity of Canada	694,500	359,471
	2,946,178	2,440,651		2,946,178	2,440,651

Approved by Management:

PIERRE MORIN
Director of Finance

Approved by the Board:

DENIS ÉTHIER
Chairman

CANADIAN LIVESTOCK FEED BOARD—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Contributions		
Feed freight assistance	16,547,673	15,154,070
Local feed grain security assistance	292,030	397,965
New inland elevator construction assistance (Note 3)	86,262	100,000
	16,925,965	15,652,035
Administrative expenses		
Salaries and employee benefits	895,467	826,707
Travel	94,644	97,780
Rentals	75,112	75,030
Accounting and cheque issue services	70,400	66,200
Telephone	57,395	45,434
Stationery and office supplies	54,936	51,404
Postage	38,804	33,910
Professional and special services	36,583	51,545
Equipment and office furniture	36,077	48,742
Publication of reports	32,705	38,165
Office renovations	11,000	
Electricity	8,152	8,689
Advisory committee fees	3,500	3,250
Miscellaneous	13,298	9,060
	1,428,073	1,355,916
	18,354,038	17,007,951
Subscription income		12,797
Cost of operations for the year	18,354,038	16,995,154

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of funds		
Parliamentary appropriations	18,618,667	16,663,908
Amounts recovered under the new inland elevator construction assistance program	37,840	36,868
	18,656,507	16,700,776
Application of funds		
Operations		
Cost of operations for the year	18,354,038	16,995,154
Items not requiring an outlay of funds		
Services provided without charge by a government department	(70,400)	(66,200)
Decrease (increase) in provision for employee termination benefits	(2,428)	4,563
Provision for losses in respect of amounts recoverable under the new inland elevator construction assistance program	(86,262)	(100,000)
	18,194,948	16,833,517
Increase (decrease) in working capital	461,559	(132,741)
Working capital deficiency at beginning of the year	476,676	343,935
Working capital deficiency at end of the year	15,117	476,676

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance at beginning of the year	359,471	624,517
Parliamentary appropriations	18,618,667	16,663,908
Services provided without charge by a government department	70,400	66,200
	19,048,538	17,354,625
Cost of operations for the year	18,354,038	16,995,154
Balance at end of the year	694,500	359,471

CANADIAN LIVESTOCK FEED BOARD—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. **Authority and objectives**

The Board, a Crown corporation named in Part I of Schedule C to the Financial Administration Act, was established in 1967 under the Livestock Feed Assistance Act with the objective of ensuring:

- the availability of feed grain to meet the needs of livestock feeders;
- the availability of adequate storage space in Eastern Canada for feed grain to meet the needs of livestock feeders; and
- reasonable stability in, and fair equalization of, feed grain prices in Eastern Canada, British Columbia, the Yukon Territory and the Northwest Territories.

2. **Significant accounting policies**

(a) Contributions

Feed freight assistance is charged to operations in the year in which shipments are made.

Local feed grain security assistance is charged to operations in the year in which admissible costs are incurred by recipients.

New inland elevator construction assistance, net of recoverable amounts, is charged to operations in the year in which admissible costs are incurred by recipients. Write-offs or provisions for losses of amounts previously recorded as recoverable are charged to operations in the year in which collection is considered doubtful.

(b) Capital expenditures

Purchases of equipment, office furniture, vehicles and costs of office renovations are expensed in the year of acquisition.

(c) Parliamentary appropriations

Parliamentary appropriations are recorded in the Statement of Equity of Canada for the year to which they apply.

(d) Services provided without charge

An estimated amount for accounting and cheque issue services provided without charge by a government department is included in expenses with an offset to the equity of Canada.

(e) Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

3. Amounts recoverable under the new inland elevator construction assistance program

Under the new inland elevator construction assistance program, the Board contributed towards certain construction cost. As at March 31, 1983, all contributions by the Board had been paid to operators of the elevators. These operators are called upon to reimburse, without interest, part of the contributions received. Reimbursements are based on stored quantities from the fourth to the tenth year of operation of the new facility without exceeding 40% of the contribution received.

As at March 31, 1985, the Board estimates that the amounts that will be recovered, net of a provision for losses, total $811,426 ($935,528 as at March 31, 1984). Because of the basis for the calculation of reimbursements, it is not possible to determine the amounts that will be recovered during each applicable year.

SUMMARY PAGE

CANADIAN NATIONAL RAILWAY COMPANY

MANDATE

To operate a national railway system and other transportation and related services, including water transportation, trucking, telecommunications and hotels.

BACKGROUND

The corporation was created out of more than 200 companies, many of them insolvent; its creation avoided the emergence of a monopoly in railway transport. Its role was to meld a number of railway companies into one strong and commercially-competitive system, serving the entire nation. It was recapitalized in 1937, in 1952, and again in 1978. Since 1976, with the exception of 1982, the corporation has operated profitably.

CORPORATION DATA

HEAD OFFICE	935 de la Gauchetière Street West Montreal, Quebec H3B 2M9
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	By the *Canadian National Railway Act*, 1919 which was superseded by the 1955 Act of the same name (R.S.C. 1970, C. C-10).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	J. Maurice LeClair
PRESIDENT AND CHIEF OPERATING OFFICER	Ronald E. Lawless
AUDITOR	Coopers and Lybrand

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	**1983**	**1982**	**1981**
At the end of the year				
Total Assets	7,467	6,790	6,336	6,134
Obligations to the private sector	2,618	2,269	2,200	1,732
Obligations to Canada	275	283	290	296
Equity of Canada	3,324	3,113	2,841	3,060
Cash from Canada in the year				
— budgetary*	171	175	173	161
— non-budgetary	18	102	4	7

* Does not include payments of a kind made to a general class of recipients.

CANADIAN NATIONAL RAILWAY SYSTEM

AUDITORS' REPORT

TO THE MINISTER OF TRANSPORT

We have examined the consolidated balance sheet of the Canadian National Railway System as at December 31, 1984 and 1983 and the consolidated statements of income, retained earnings and changes in financial position for each of the years in the three year period ended December 31, 1984. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the System as at December 31, 1984 and 1983 and the results of its operations and the changes in its financial position for each of the years in the three year period ended December 31, 1984 in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for foreign exchange translation as set out in Note 1(h) to the consolidated financial statements, on a consistent basis.

Also, in our opinion, the transactions of the corporation and of each subsidiary that have come to our notice in the course of our examination have been within the powers of the System.

COOPERS & LYBRAND
Chartered Accountants

Montreal, Canada
February 25, 1985

CONSOLIDATED BALANCE SHEET
(in thousands of dollars)

	December 31	
ASSETS	1984	1983
Current Assets		
Cash		59,544
Accounts receivable	427,622	402,613
Material and supplies	390,362	363,814
Other current assets	201,901	209,269
	1,019,885	1,035,240
Insurance Fund	5,612	5,903
Investments	362,121	36,399
Properties	5,770,982	5,612,173
Other Assets and Deferred Charges	308,011	100,050
	7,466,611	6,789,765

	December 31			
LIABILITIES	1984		1983	
Current Liabilities				
Bank loans and other indebtedness		91,687		600
Accounts payable		645,725		591,210
Accrued charges		261,545		247,930
Current portion of long-term debt		119,773		46,667
Other current liabilities		167,900		180,824
		1,286,630		1,067,231
Provision for Insurance		5,612		5,903
Other Liabilities and Deferred Credits		273,071		288,576
Long-Term Debt		2,572,613		2,311,131
Minority Interest in Subsidiary Companies		4,345		4,345
SHAREHOLDER'S EQUITY				
Capital stock of Canadian National Railway Company: 6,523,902 (1983—6,487,502) common shares of no par value authorized, issued and outstanding	2,606,425		2,588,225	
Retained earnings	717,915	3,324,340	524,354	3,112,579
		7,466,611		6,789,765

See accompanying notes to consolidated financial statements.

On behalf of the Board:

ELIZABETH J. HEWES
Director

J. MAURICE LECLAIR
Director

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

CONSOLIDATED STATEMENT OF INCOME
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984	1983	1982
CN Rail			
Revenues	3,789,158	3,388,494	2,969,291
Expenses	3,484,726	3,127,800	3,012,609
Income (loss)	304,432	260,694	(43,318)
TerraTransport			
Revenues	53,445	47,839	46,799
Expenses	86,384	82,397	79,193
Loss	(32,939)	(34,558)	(32,394)
Grand Trunk Corporation			
Revenues	524,035	436,464	444,272
Expenses	509,720	448,688	498,777
Income (loss)	14,315	(12,224)	(54,505)
CN Enterprises			
CN Communications			
Revenues	278,887	257,883	244,016
Expenses	239,632	223,402	211,919
Income	39,255	34,481	32,097
CN Hotels			
Revenues	102,186	103,340	110,761
Expenses	104,500	106,107	111,476
Loss	(2,314)	(2,767)	(715)
CN Exploration			
Revenues	31,873	24,667	18,578
Expenses	15,729	14,349	7,474
Income	16,144	10,318	11,104
CN Real Estate			
Revenues	30,544	22,701	19,711
Expenses	15,635	12,166	8,415
Income	14,909	10,535	11,296
Other Businesses			
Income (loss)	(260)	611	(649)
Total CN Enterprises			
Income	67,734	53,178	53,133
CN Route			
Revenues	163,427	169,656	179,769
Expenses	193,192	203,026	226,152
Loss	(29,765)	(33,370)	(46,383)
Miscellaneous			
Loss	(37,894)	(41,283)	(116,075)
Total Continuing Operations	285,883	192,437	(239,542)
CN Marine Inc.			
Income	21,888	19,803	16,507
Income (loss) before amortization of deferred foreign exchange loss, income taxes and extraordinary item	307,771	212,240	(223,035)
Less: amortization of deferred foreign exchange loss	65,427		
income taxes	117,123	99,290	
Income (loss) before extraordinary item	125,221	112,950	(223,035)
Reduction in income taxes on application of prior years' losses	116,730	99,383	
Net income (loss)	241,951	212,333	(223,035)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984	1983	1982
Balance, beginning of year	524,354	354,487	577,522
Net income (loss) for the year	241,951	212,333	(223,035)
	766,305	566,820	354,487
Dividend	48,390	42,466	
Balance, end of year	717,915	524,354	354,487

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984	1983	1982
Cash, beginning of year*	58,944	(114,005)	(63,721)
Provided from (used for) operations			
Sources			
Net income (loss) for the year	241,951	212,333	(223,035)
Non-cash charges to income			
Depreciation	260,950	254,006	240,079
Amortization of deferred foreign exchange loss	65,427		
Other amortization	494	508	512
Loss (income) of equity investees less dividends	(16,207)	731	(1,979)
Provision for impairment of investments			97,407
Changes in working capital items**	84,123	195,906	(48,878)
Net proceeds from disposal of assets	31,874	41,728	16,236
Other	(37,894)	54,590	24,321
	630,718	759,802	104,663
Uses			
Additions to properties	713,149	714,413	648,100
Investments	19,569	1,623	4,673
Working capital of previously consolidated subsidiary	15,855		
Dividend	48,390	42,466	
	796,963	758,502	652,773
Net provided from (used for) operations	(166,245)	1,300	(548,110)
Provided from (used in) financing activities			
Issuance of long-term debt	132,140	124,207	536,076
Reduction of long-term debt	(134,726)	(54,358)	(42,550)
Issuance of capital stock	18,200	101,800	4,300
Net provided from financing activities	15,614	171,649	497,826
Net increase (decrease) in cash during the year	(150,631)	172,949	(50,284)
Cash, end of year*	(91,687)	58,944	(114,005)

See accompanying notes to consolidated financial statements.

*Net of current bank loans and other indebtedness.
**Excluding cash and current bank loans and other indebtedness.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

All references in these Notes to the "Company" refer to Canadian National Railway Company which is wholly-owned by the Government of Canada and, unless the context otherwise requires, its consolidated subsidiaries, and all references to the "System" mean Canadian National Railway Company and its consolidated subsidiaries together with the lines of railway, marine, telecommunications and other property entrusted by the Government of Canada to the Company for management and operation.

(a) Principles of Consolidation

The consolidated financial statements include the accounts of all subsidiaries except CN Marine Inc. and also include the Company's share of the assets, liabilities, revenues and expenses of CNCP Telecommunications which is accounted for by the proportionate consolidation method; CN's share in the activities of CNCP Telecommunications represents slightly less than two-thirds of the activities of CN Communications. Also, consistent with the legislation governing the System, the accounts of the Canadian Government Railways entrusted to the Company by the Government of Canada are included in the consolidated financial statements. Since, under Orders in Council issued in December 1984, control of CN Marine Inc. passed to the Government of Canada on January 1, 1985 and as it is intended that ownership thereof be transferred from CN to the Government during 1985, that company's accounts have been deconsolidated effective January 1, 1984 and CN's investment in it has been accounted for by the equity method.

Investments in companies in which the Company has less than a majority interest are accounted for by the equity method, where appropriate.

(b) Reporting by Division

In presenting the results by division and CN Enterprises, charges for services performed by one division for another, which are made generally at market value, have not been eliminated. Consolidated net income is not affected by this practice.

(c) Material and Supplies

The inventory is valued at laid down cost based on weighted average cost for ties and rails, latest invoice price for fuel and new materials in stores, and at estimated utility or sales value for usable second hand, obsolete and scrap materials.

(d) Properties

Properties are carried at cost, which, in the case of properties brought into the system on January 1, 1923, is the aggregate of the values then appearing in the books of the railways now comprised in the System, less a write-down of $262.8 million at the time of capital revision in 1937.

Accounting for railway and telecommunications properties is carried out in accordance with rules issued by the Canadian Transport Commission and the Canadian Radio-television and Telecommunications Commission respectively (Canadian properties), and the Interstate Commerce Commission (United States properties). Generally, major additions and replacements are capitalized and interest costs are charged to expense.

The cost of depreciable assets retired or disposed of, less salvage, is charged to accumulated depreciation, in accordance with the group plan of depreciation except for CN Route and CN Hotels divisions which follow the unit plan whereby gains or losses are taken into income as they occur.

(e) Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. For railway and telecommunications properties, rates are authorized by the Canadian Transport Commission, the Canadian Radio-television and Telecommunications Commission and the Interstate Commerce Commission. The rates for significant classes of assets are as follows:

	Annual Rate
Ties	2.89%
Rails	1.87%
Other track material	1.90%
Ballast	2.76%
Road locomotives	5.23%
Freight cars	1.73%-3.18%
Commercial communication systems	6.12%

Hotel properties are depreciated at annual rates of 2% to 10%.

(f) Transportation Revenues

Transportation revenues are generally recognized on completion of movements, with interline movements being treated as complete when the shipment is turned over to the connecting carrier. Costs associated with uncompleted movements are generally deferred.

(g) Pensions

Current service costs are charged to operations as they accrue. Past service costs are charged to operations in annual amounts covering principal and interest over varying periods.

The funding payments are determined in accordance with the accrued benefit actuarial cost method.

(h) Foreign Exchange

Effective January 1, 1984, the Company adopted prospectively the Canadian Institute of Chartered Accountants' recommendations for foreign currency translation. The financial statements and information related to periods prior to 1984 have not been restated for this change in accounting principle.

The Company's foreign operations are classified as integrated and are translated and accounted for on the following bases. Current assets (excluding material and supplies), current liabilities and long-term debt are translated at the rates in effect at the balance sheet date, whereas other assets and other liabilities are translated at historical rates. Revenues and expenses are translated at average rates during the year, except for depreciation which is translated at exchange rates prevailing when the related properties were acquired. Currency gains and losses are reflected in net income for the year except for unrealized foreign currency gains and losses on long-term debt, which are deferred and amortized over the remaining life of the related debt.

The Company's own foreign denominated assets and liabilities are accorded similar treatment. Revenues and expenses are translated at rates prevailing at the time of the transactions.

(i) Leases

Leases which satisfy the criteria for capital leases and which have been entered into after 1981 have been capitalized. Other leases have been recorded as operating leases.

CANADIAN NATIONAL RAILWAY SYSTEM—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 2: Investments

	Percentage of Voting Interest	December 31 1984	December 31 1983
		(in thousands of dollars)	
Companies accounted for by equity method			
Chicago and Western Indiana Railroad Company	20%	5,916	6,010
CN Marine Inc.*	100%	324,682	
The Toronto Terminals Railway Company	50%	10,682	10,682
Other		15,894	15,146
		357,174	31,838
Other companies and investments, at cost less provisions for impairment where applicable		4,947	4,561
Total		362,121	36,399

*The investment in CN Marine Inc. has replaced the following net assets which were deconsolidated effective January 1, 1984 (see Note 1 (a)).

		(in thousands of dollars)
Net assets January 1, 1984		
Net current assets		15,855
Net property investment		261,516
Net other assets and deferred charges		12,753
		290,124
Changes during 1984		
Investment in capital stock	18,200	
Equity income	21,888	
	40,088	
Less Dividend	5,530	34,558
Net assets—Equity at December 31, 1984		324,682

Note 3: Properties

	December 31 1984 Cost	1984 Accumulated Depreciation	1984 Net	1983 Cost	1983 Accumulated Depreciation	1983 Net
	(in thousands of dollars)					
CN Rail	7,256,076	2,675,878	4,580,198	6,785,361	2,597,619	4,187,742
TerraTransport	100,118	54,646	45,472	98,871	50,311	48,560
Grand Trunk Corporation	553,658	150,214	403,444	537,143	135,287	401,856
CN Enterprises						
CN Communications	709,762	281,943	427,819	674,181	258,557	415,624
CN Hotels	199,035	68,549	130,486	193,352	68,821	124,531
CN Exploration	41,731	5,264	36,467	28,171	2,285	25,886
CN Real Estate	66,261	17,812	48,449	54,492	11,879	42,613
Other Businesses	33,529	1,615	31,914	31,552	26	31,526
CN Route	105,630	56,472	49,158	108,873	54,586	54,287
Miscellaneous	28,783	11,208	17,575	27,525	9,493	18,032
CN Marine Inc.*				302,721	41,205	261,516
	9,094,583	3,323,601	5,770,982	8,842,242	3,230,069	5,612,173
Amounts included above with respect to Canadian Government Railways entrusted to the Company by the Government of Canada	982,132	540,085	442,047	945,772	524,886	420,886

At December 31, 1984 the gross value of assets under capital leases included above was $51.3 million (1983—$38.0 million) and related accumulated amortization thereon amounted to $4.0 million (1983—$2.7 million).

*See Note 1(a).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS—*Continued*

Note 4: Long-Term Debt

	Maturity	Currency in which payable	December 31 1984	 1983
			(in thousands of dollars)	
Bonds, Debentures and Notes				
Canadian National 5¾%, 25 Year Bonds (a, b)	Jan. 1, 1985	Canadian	63,211	64,168
Canadian National 8⅛%, 10 Year Bonds	Nov. 15, 1986	United States	83,232	83,232
Canadian National 8⅞%, 10 Year Bonds (b)	Mar. 1, 1987	Canadian	46,157	47,924
Canadian National 5%, 27 Year Bonds (a, b)	Oct. 1, 1987	Canadian	97,433	100,141
Canadian National 14⅜%, 10 Year Notes	Dec. 1, 1991	United States	117,817	117,817
Canadian National 9¼%, 20 Year Sinking Fund Debentures	Mar. 15, 1998	United States	124,631	133,533
Canadian National 8⅜%, 25 Year Sinking Fund Debentures	July 1, 2002	United States	95,342	100,639
Canadian National 9⁷/₁₀%, 25 Year Sinking Fund Debentures	July 15, 2004	United States	174,940	174,940
Canadian National 13%, 20 Year Sinking Fund Debentures	Nov. 15, 2004	Canadian	100,000	
Canadian National 14%, 25 Year Sinking Fund Debentures	Jan. 15, 2006	United States	178,783	178,783
Canadian National 15%, 25 Year Sinking Fund Debentures	June 1, 2006	United States	181,238	181,238
Canadian National 16¼%, 25 Year Sinking Fund Debentures	Mar. 1, 2007	United States	183,053	183,053
Canadian National 14¾%, 30 Year Sinking Fund Debentures	Sept. 1, 2012	United States	247,984	247,984
Canadian National 12%, 30 Year Sinking Fund Debentures	Mar. 15, 2013	United States	122,548	122,548
Buffalo and Lake Huron 5½%, 1st Mortgage Bonds	Perpetual	Sterling	795	795
Buffalo and Lake Huron 5½%, 2nd Mortgage Bonds	Perpetual	Sterling	1,228	1,228
Total Bonds, Debentures and Notes			1,818,392	1,738,023
Government of Canada Loan and Advances (c)				
Government of Canada loan		Canadian	260,331	268,377
Canadian Government Railways advances for working capital		Canadian	14,075	14,075
Total Government of Canada Loan and Advances			274,406	282,452
Other				
Amounts owing under equipment purchase agreements (d)		United States	160,993	183,637
Swiss borrowings (e)		Swiss Francs	129,158	129,158
Capital lease obligations (f)		Various	42,509	30,297
Promissory note 9⅜% (g)		Canadian	1,423	1,703
Income debenture (h)		Canadian	8,243	
Adjustment to current exchange rate (see Note 1(h))			271,660	
Total Other			613,986	344,795
			2,706,784	2,365,270
Less: current portion of long-term debt (1984 at current exchange rates, 1983 at historical exchange rates)			119,773	42,273
Other			14,398	11,866
			134,171	54,139
Long-Term Debt			2,572,613	2,311,131

(a) Guaranteed by the Government of Canada.

(b) These bonds are subject to repurchase arrangements.

(c) $213.5 million of the Government of Canada loan bears interest at 8¾% per annum and is payable in equal semi-annual payments of $13.63 million covering principal and interest to June 30, 1998. Terms and conditions pertaining to the balance have not yet been finalized. The weighted average interest rate on the $213.5 million loan and the advances outstanding at December 31, 1984 and 1983, was approximately 8.2% per annum.

(d) Secured by rolling stock and payable by semi-annual or quarterly instalments over various periods to 1995 at interest rates ranging from 8% to 17¾%. As at December 31, 1984, the principal amounts are payable as U.S. $153.0 million (December 31, 1983—U.S. $174.7 million).

(e) A private placement of 100 million Swiss Francs bearing interest at 5⅛%, repayable on March 16, 1988, and a bank loan of 100 million Swiss Francs bearing interest at 5½% and repayable on April 8, 1988. Both are subject to earlier repayment at the Company's option.

(f) Interest rates for these leases range from approximately 10¾% to 15¾% with expiry dates occurring during the years 1985 through 2003. The imputed interest on these leases amounts to $44.4 million (1983—$15.1 million).

(g) Repayable by semi-annual instalments of $218,503, including principal and interest, to August 1, 1988.

(h) Payment of non-cumulative annual interest at 16.55% and repayment of principal during the term and at maturity of the debenture in 2008 is conditional on the annual financial results of one of the Company's operations.

(i) Principal repayments, including sinking fund repayments and repurchase arrangements, on debt outstanding at December 31, 1984, as follows:

Year ending December 31	(in thousands of dollars)
1985	119,773
1986	167,476
1987	205,423
1988	238,529
1989	73,671
1990-1994	628,017
1995-1999	527,849
2000-2004	416,352
2005-2009	169,178
2010-2013	81,284

Note 5: Shareholder's Equity

(a) Capital Stock

During the year, 36,400 shares (1983—203,600) of the no par value common stock of the Company were issued to the Government of Canada at a value of $18,200,000 (1983—$101,800,000) in completion of an arrangement, whereby the Government purchased shares in the capital stock of the Company as a contribution to the cost of CN Marine Inc.'s capital projects. The aggregate value of shares issued to December 31, 1984 under this arrangement was $157,590,000.

(b) Retained Earnings

Under its governing legislation, the Company is required to pay to the Receiver General for Canada a dividend equal to 20% of net income for the year or such greater percentage as the Governor in Council may direct. Accordingly, a dividend representing 20% of the net income for the year has been accrued and is included in Other current liabilities.

Note 6: Major Commitments

(a) Leases

(i) The Company's commitments as at December 31, 1984, under leases, excluding those which have been capitalized and for which the lease obligations are recorded as long-term debt (see Note 4), are as follows:

Non-Cancellable Leases

	Capital Leases	Operating Leases
	Year ending December 31	
	(in thousands of dollars)	
1985	50,414	62,652
1986	45,059	55,764
1987	43,302	51,974
1988	40,282	48,195
1989	32,562	44,460
1990-1994	28,282	97,449
1995-1999	4,596	44,942
thereafter	1,891	8,133
Total minimum lease payments	**246,388**	**413,569**
Less amount representing imputed interest	60,459	
Present value of net minimum lease payments under capital leases	185,929	

A significant portion of the leases is in respect of railway rolling stock and many of them provide renewal options and an option to purchase the property at fair market value at the end of the lease term.

(ii) Rental expenses under all lease arrangements were:

	Year ended December 31		
	1984	1983	1982
	(in thousands of dollars)		
Total expenses	197,041	169,328	176,073
Expenses under capital leases not included in long-term debt	49,380	46,899	47,779

(iii) Net change in income and increases in assets and liabilities in the consolidated financial statements, which would have arisen if leases entered into prior to 1982 and which satisfied the criteria for capital leases had been capitalized, are as follows:

	Year ended December 31		
	1984	1983	1982
	(in thousands of dollars)		
Net increase in income	3,036	2,272	596
Increase in Assets			
Properties			
Leased properties under capital leases	293,825	295,782	296,019
Less accumulated amortization	193,172	172,959	152,292
	100,653	122,823	143,727
Other assets and deferred charges			
Unamortized deferred exchange loss	23,323		
	123,976	122,823	143,727
Increases in Current Liabilities			
Present value of obligations under capital leases	33,954	28,500	25,817
Increase in Non-Current Liabilities			
Present value of obligations under capital leases	154,832	186,288	208,292
Adjustment to current exchange rate (see Note 1(h))	31,097		
	185,929	186,288	208,292
Less current portion	33,954	28,500	25,817
	151,975	157,788	182,475

(b) Other

The Company has commitments at December 31, 1984, for capital expenditures of $124.5 million for railway ties and $104.9 million for rolling stock.

Note 7: Subsidies

Revenues include the following subsidies:

	Year ended December 31		
	1984	1983	1982
	(in thousands of dollars)		
Government of Canada			
(a) Payments under the Railway Act paid under authority of that Act and the related Appropriation Act in respect of certain uneconomic operations, services and prescribed rates which railways are required by the Railway Act to maintain	48,762*	205,468	229,494
(b) Interim payments to partially offset revenue shortfalls associated with the cost of carrying grain at uneconomic statutory rates	8,660*	228,452	
(c) Maritime Freight Rates Act and Atlantic Region Freight Assistance Act subsidies	20,727	17,361	16,161
(d) Other	2,433	6,154	6,529
Other	168	168	803
	80,750	457,603	252,987

* Effective January 1, 1984, the Western Grain Transportation Act provided for increases in rail freight rates for certain grains and grain products, most of which were previously carried at uneconomic statutory rates. The new rates enable the Company to recover substantially all of the costs of carrying grain traffic through tariff charges being paid partly by the Government of Canada and partly by shippers. Concurrently, apart from a final delayed payment received in 1984, the interim payments referred to in (b) above ceased, as did the payments included in (a) above for branch lines that ceased to be uneconomic.

Note 8: Pensions

The Company has retirement benefit plans covering substantially all its employees under which they are entitled to benefits at retirement age generally based on compensation and length of service and/or contributions. Annual pension costs were as follows:

Year ended December 31		
1984	1983	1982
(in thousands of dollars)		
167,156	138,252	185,359

The effect of the most recent actuarial valuation was a reduction of $46.4 million in 1984 pension costs (1983—$47.1 million).

The total amount of past service costs remaining to be charged to operations at December 31, 1984, 1983 and 1982 based on the latest actuarial valuation at the time and adjusted for subsequent changes, aggregate:

	At December 31		
	1984	1983	1982
	(in thousands of dollars)		
Canadian plans	1,480,297	1,415,981	1,526,280
U.S. plans	13,347	13,682	13,710
	1,493,644	1,429,663	1,539,990

The past service costs relating to the Canadian plans at December 31, 1984 will be charged to operations in annual amounts, including principal and interest, as follows:

	Annual Cost (in thousands of dollars)
1985	96,182
1986	162,959
1987	150,380
1988	158,842
1989	167,769
1990	177,188
1991	187,124
1992	173,984
1993	157,413
1994	161,924
1995	171,066
1996	174,200
1997	128,463
1998	100,047
1999	97,367
2000	102,722
2001	108,372
2002	51,882
2003	54,735
2004	57,746
2005	60,922
2006	64,273

The major portion of the past service costs relating to the U.S. plans at December 31, 1984 will generally be amortized at an annual rate of $1.6 million including principal and interest to 1993 inclusive.

In 1984 and 1983, charges to operations exceeded funding by $36.6 million and $25.4 million respectively whereas for the year 1982 funding exceeded the charge to operations by $4.3 million. The cumulative excess of charges to operations over funding requirements amounts to $118.2 million (1983—$81.6 million) of which $54.1 million (1983—nil) is included in Current Liabilities and $64.1 million (1983—$81.6 million) is included in Other Liabilities and Deferred Credits.

The actuarially-computed value of vested benefits at December 31, 1981, the date of the latest actuarial valuation, exceeded the total of the pension funds at that date by $214.8 million.

Note 9: Miscellaneous Loss

Miscellaneous loss consists of the following:

	Year ended December 31		
	1984	1983	1982
	(in thousands of dollars)		
Miscellaneous revenues	1,887	1,851	1,839
Interest			
Total interest on long-term debt	281,097	274,180	236,206
Amortization of foreign exchange on long-term debt	65,427		
Interest on short-term borrowings	15,907	7,950	7,182
Interest on investments	(13,320)	(13,687)	(3,015)
Total interest (net)	349,111	268,443	240,373
Interest assigned to divisions	(261,407)	(248,507)	(214,169)
Amortization shown separately on income statement	(65,427)		
	22,277	19,936	26,204
Other expense (net)*	17,504	23,198	91,710
Total expenses	39,781	43,134	117,914
Total miscellaneous loss	37,894	41,283	116,075

* Other expense (net) consists of general corporate income and expenses and in 1982 included a provision of $61.5 million for impairment of the value of a portfolio investment.

Note 10: Income Taxes

(a) The Company has timing differences of approximately $500 million which are available to reduce taxable income of future years. Of that amount, about $200 million is due to the excess of the undepreciated capital cost for income tax purposes over the net book value of depreciable assets.

In addition, the following investment tax credits are also available to reduce future income taxes otherwise payable until the related year of expiry:

Year of Expiry	(in millions of dollars)
1985	28.2
1986	35.0
1987	32.0
1988	4.2
1990	25.7
1991	35.1

The Company is eligible for a refund of 20% of the current year's investment tax credits in respect of qualified expenditures and has recognized the resulting benefit of $8.8 million in "Miscellaneous".

(b) The Company's provision for income taxes is made up as follows:

	1984	1983
	(in thousands of dollars)	
Provision for income taxes based on combined basic Canadian federal and provincial tax rate of 48.0% (1983—48.6%)	116,325	103,149
Increase (decrease) in taxes resulting from:		
Non-allowable scientific research expenditures, net of proceeds from sale of related tax credits	5,469	
Refundable investment tax credits	(4,224)	(3,062)
Profit on sale of land	(4,076)	(2,221)
Other	3,629	1,424
Actual provision for income taxes resulting in an effective tax-rate of 48.3% (1983—46.9%)	117,123	99,290

Note 11: Segmented Information

(a) Geographic Areas

Virtually all of the System's operations and assets are within Canada with the exception of Grand Trunk Corporation which operates in the United States.

(b) International Traffic

In addition to the revenue generated by Grand Trunk Corporation, the System derives revenue from traffic originating or terminating on railroads in the United States. In 1984, such revenues approximated $662 million (1983—$581 million, 1982—$528 million).

(c) Identifiable Assets by Division

	December 31		
	1984	1983	1982
	(in thousands of dollars)		
CN Rail	5,332,545	4,886,466	4,612,860
TerraTransport	56,920	57,901	65,616
Grand Trunk Corporation	605,774	591,851	586,727
CN Enterprises			
CN Communications	486,828	471,750	463,827
CN Hotels	156,482	138,783	138,781
CN Exploration	42,035	31,111	20,845
CN Real Estate	66,987	57,720	52,046
Other Businesses	42,212	51,287	45,480
CN Route	87,821	90,564	92,531
Miscellaneous	589,007	103,149	52,596
CN Marine Inc.*		309,183	204,662
Total assets per Consolidated Balance Sheet	7,466,611	6,789,765	6,335,971

(d) Capital Expenditures and Depreciation by Division

	Capital Expenditures**			Depreciation		
	Year ended December 31					
	1984	1983	1982	1984	1983	1982
	(in thousands of dollars)					
CN Rail	596,882	508,318	469,057	183,178	166,463	161,692
TerraTransport	2,912	1,202	1,276	5,237	4,044	3,361
Grand Trunk Corporation	18,231	11,264	26,161	12,772	13,366	13,553
CN Enterprises						
CN Communications	54,061	45,631	62,260	42,323	40,679	36,374
CN Hotels	14,728	5,074	6,168	5,725	5,748	5,932
CN Exploration	16,987	15,216	11,988	2,992	2,028	
CN Real Estate	231	10,747	1,661	709	637	451
Other Businesses	506	8,736	34,101	1,035	822	730
CN Route	8,223	8,164	4,696	5,741	7,524	8,380
Miscellaneous	388	372	280	1,238	1,093	1,089
CN Marine Inc.*		99,689	30,452		11,602	8,517
	713,149	714,413	648,100	260,950	254,006	240,079

*See Note 1(a).
**Represents additions to property, plant and equipment.

Note 12: Other Matters

(a) The Company carries on ordinary business transactions with various entities controlled by the Government of Canada on the same terms and conditions as current transactions with unrelated parties.

In addition, the Company provides, under contractual arrangements, rail transportation and maintenance and marine services to the Government of Canada and to entities controlled by the latter. The revenue derived from such services rendered in 1984 aggregated $364.8 million (1983—$462.2 million, 1982—$487.3 million).

(b) Commencing in 1977, the Government of Canada has agreed to pay to the Company, by way of capital grants not exceeding $557.9 million, certain amounts with respect to expenditures incurred in carrying out rehabilitation programs for branch lines in Western Canada. Total payments received up to December 31, 1984, amounted to $353.2 million of which $64.8 million was received in 1984 (1983—$50.2 million).

(c) As part of a program commenced in 1981 for the testing and evaluation of railway operations in Newfoundland, the Government of Canada reimbursed CN for certain wage and wage-related costs. Total billings under this program amounted to $4.1 million in 1984 (1983—$18.4 million).

Note 13: Reclassification of Comparative Figures

During 1984, changes were made to improve the classification of certain items and for comparative purposes the 1983 and 1982 figures have been reclassified. In the case of the deconsolidation referred to in Note 1 (a), the comparative figures have been reclassified in the Consolidated Statement of Income. Other reclassifications have arisen from the combination in 1984 of CN Trucking and CN Express into a new division called CN Route and, in CN Hotels division, the expiry in 1984 of the Hilton contract for management of two major hotels.

APPENDIX

CN MARINE INC.

AUDITORS' REPORT

TO THE SHAREHOLDER OF
CN MARINE INC.

We have examined the balance sheet of CN Marine Inc. as at December 31, 1984 and the statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The comparative figures are based on financial statements which were reported upon by other auditors.

MALLETTE, BENOIT, BOULANGER,
RONDEAU & ASSOCIÉS
Chartered Accountants

Montreal, Canada
February 8, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Current		
Cash	34	7,361
Accounts receivable	23,717	15,613
Due from parent company	36,465	26,685
Material and supplies	7,933	6,970
Prepaid expenses	1,249	1,331
	69,398	57,960
Long-term receivables	1,640	3,485
Fixed (Note 2)	291,908	261,516
Other asset and deferred charges	79	13,902
	363,025	336,863

LIABILITIES	1984	1983
Current		
Accounts payable and accrued charges	37,518	35,796
Deferred revenue	5	10,553
Current portion of long-term debt	58	146
	37,581	46,495
Long-term debt (Note 3)		58
Deferred income taxes	41,043	30,546
Deferred credits	1,132	
Provision for vessel refits	159	787
Provision for personal injury	941	869
	80,856	78,755
SHAREHOLDER'S EQUITY		
Capital stock (Note 4)		
Authorized		
Unlimited number of shares without nominal or par value		
Issued and fully paid		
517,061 common shares (1983—480,661)	258,530	240,330
Retained earnings	23,639	17,778
	282,169	258,108
	363,025	336,863

Signed on behalf of the Board:

D. WILSON
Director

R.J. TINGLEY
Director

APPENDIX—*Continued*

CN MARINE INC.—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Revenue		
Operations	206,314	197,355
Expenses		
Operations	177,901	167,152
Depreciation and amortization	12,443	11,602
Interest on long-term debt	5	34
	190,349	178,788
	15,965	18,567
Interest income	3,023	1,236
Income before provision for income taxes and extraordinary item	18,988	19,803
Provision for income taxes	9,657	10,218
Income before extraordinary item	9,331	9,585
Extraordinary item (Note 5)	2,060	
Net income for the year	11,391	9,585
Retained earnings, beginning of year	17,778	11,726
	29,169	21,311
Dividends	5,530	3,533
Retained earnings, end of year	23,639	17,778

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Source of working capital		
Operations		
Net income before extraordinary item	9,331	9,585
Items not affecting working capital		
Depreciation	12,132	11,602
Amortization of deferred charges	311	
Deferred income taxes	10,497	10,218
Provision for vessel refits	(628)	(140)
Provision for personal injury	185	174
Funds from operations	31,828	31,439
Extraordinary item	2,060	
Transfer of other asset to fixed assets	12,900	
Issuance of capital stock	18,200	101,800
Net proceeds from disposal of fixed assets	217	497
Decrease in long-term receivables	1,845	
Increase in deferred credits	1,132	
Decrease in deferred charges	1,415	
	69,597	133,736
Application of working capital		
Additions to fixed assets	42,741	99,689
Increase in other asset and deferred charges	803	13,078
Increase in long-term receivables		2,188
Dividends	5,530	3,533
Decrease in long-term debt	58	57
Decrease in provision for personal injury	113	107
	49,245	118,652
Increase in working capital	20,352	15,084
Working capital (deficiency), beginning of year	11,465	(3,619)
Working capital, end of year	31,817	11,465

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1984

1. Summary of significant accounting policies

Material and supplies

Inventories are valued at the lower of cost and replacement cost. Cost is determined on a weighted average basis.

Fixed assets

Fixed assets are carried at cost less accumulated depreciation.

Depreciation

Depreciation is calculated at rates sufficient to write off properties over their estimated useful lives, generally on a straight-line basis. Assets acquired from the Canadian National Railway Company in 1979 are depreciated based on the original cost to the Ministry of Transport of $197.7 million. The rates for significant classes of assets are as follows:

Vessels	5%
Terminal properties	2.5%
Equipment	2.5%, 10%, 12.5% and 25%

Shipbuilding subsidies

Shipbuilding subsidies available on fixed assets acquired through long-term construction contracts are accrued on the percentage completion basis and applied to reduce the cost of assets under construction.

Deferred charges

Deferred charges are accounted for at cost.

Deferred credits

The deferred credits representing investment tax credits are accrued when the qualifying expenditures are made and when there is reasonable assurance that the credits will be realized.

Amortization of deferred credits

The amortization of the deferred investment tax credits is calculated using the same method and rates as those used for the fixed assets to which they relate.

Provision for personal injury

The provision for personal injury reflects provincial Workers' Compensation Board estimates of the cost of long-term payments required for existing disability awards.

Contract revenue

Accrued vacation pay and vessel refit costs are considered recoverable in the future through contracts with the Ministry of Transport. Accordingly, the company has accrued an equal amount of contract revenue.

Vessel spare parts

The company maintains spare parts for vessels in service. The acquisition of spare parts is charged to operations in the period the purchase is made.

Pensions

Substantially all employees of the company are covered for retirement benefits under the 1935 and 1959 Pension Plans of Canadian National Railway Company. Current service costs are charged to operations as they accrue, past service costs are charged to operations in annual amounts covering principal and interest over varying periods to 2006.

The funding payments are determined in accordance with the accrued benefit actuarial cost method.

APPENDIX—*Concluded*

CN MARINE INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1984—*Concluded*

Income taxes

The company's income is reported for income tax purposes as part of the Canadian National Railway System. The company computes its income taxes on a separate return basis and remits its current income taxes otherwise payable to its parent, the Canadian National Railway Company.

Income taxes are provided at current rates for all items included in the statement of income regardless of the period in which such items are reported for tax purposes. The deferred income tax balance represents income taxes deferred by claiming depreciation for tax purposes in excess of that recorded in the accounts.

2. Fixed assets

	1984			1983
	Cost	Accumulated depreciation and amortization	Net	Net
	(in thousands of dollars)			
Vessels	145,352	34,573	110,779	112,510
Terminal properties	59,126	11,622	47,504	47,044
Equipment	9,923	6,324	3,599	2,672
Leasehold improvements	603	114	489	625
Asset under capital lease				218
	215,004	52,633	162,371	163,069
Assets under construction (Note 7)	129,537		129,537	98,447
	344,541	52,633	291,908	261,516

Included in assets under construction are payments to a shipbuilder which exceed the value of work completed as at December 31, 1984 by $31.6 million (1983—$60.8 million).

Shipbuilding subsidies applied to reduce the cost of assets under construction amount to $7.8 million (1983—$2.4 million).

3. Long-term debt

	1984	1983
	(in thousands of dollars)	
Unsecured non-interest bearing debt, due August 1985, payable $33,333 U.S. annually	33	67
Unsecured non-interest bearing debt, due December 1985, payable $24,508 annually	25	49
Capital lease obligation, maturing in 1984, having minimum lease payments in 1984 totalling $92,700 less an amount of $4,700 representing imputed interest at 13%		88
	58	204
Less: current portion	58	146
Total long-term debt		58

4. Capital stock

During the year, the company issued 36,400 common shares for a consideration of $18.2 million to the Canadian National Railway Company.

The company is required to have the approval of the Minister of Transport to declare dividends in excess of 45% of current earnings.

5. Extraordinary item

	1984	1983
	(in thousands of dollars)	
Gain on disposal of ship, less applicable deferred income taxes of $840,000		2,060

Following the receipt by the company of net proceeds on disposal of the ship in the amount of $2,900,000, Transport Canada invoked section 33(1) of the Tripartite Agreement dated May 9, 1979. According to this section of the Tripartite Agreement, Transport Canada has the right to claim, as an adjustment to contract payments in the year of occurrence, an amount equal to the proceeds on disposal of assets which it considers surplus to the company's requirements.

Accordingly, contract revenues for the year ended December 31, 1984 were decreased by $2,900,000 and accounts payable as at December 31, 1984 increased by the same amount.

6. Operating leases

The company makes use of property which is available through operating leases.

The minimum lease payments are as follows:

	(in thousands of dollars)
1985	10,186
1986	2,492
1987	1,588
1988	1,394
1989	416
1990	176
Total minimum lease payments	16,252

7. Major commitment

The amount required to complete contracted fixed assets under construction is estimated to be $19.6 million.

8. Contingencies

The company has received a claim of approximately $22 million from the builder of one of the company's new vessels. The company has filed a claim of approximately $21 million. The matter is in arbitration. Any resulting financial settlement is expected to be accounted for on the basis of a prior period adjustment.

9. Related party transactions

The company provides marine ferry services under contractual arrangements to the Government of Canada and to its parent company. The revenue derived from such services amounted to $164.2 million during 1984 (1983—$155 million). Goods and services received from affiliated companies amounted to approximately $18.7 million during 1984 (1983—$18.5 million).

Interest income received from the parent company amounted to $3.0 million during 1984 (1983—$1.2 million).

10. Important event

Under Orders in Council issued in December 1984, control of the company passed to the Government of Canada on January 1, 1985 and it is intended that ownership thereof be transferred from the Canadian National Railway Company to the Government in 1985.

SUMMARY PAGE

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD.

MANDATE

To collect moneys due to it from the sale of eight steamships to Cuban interests.

BACKGROUND

The corporation, which provided a steamship service to the West Indies, has been inactive since 1958 when its fleet of ships was sold to Banco Cubana of Havana. In 1959, the corporate management was transferred to federal government officials for the purpose of collecting the proceeds from the sale. An irrevocable letter of credit issued through the Bank of America to cover the final principal payment was not honoured due to the passing of the Cuban Assets Control Regulations by the U.S. Government on July 3, 1963. The sole purpose of maintaining the company has been to collect the outstanding principal plus interest, totalling $0.9 million as of December 31, 1984; however, authority to dissolve the corporation has now been granted by Parliament through Bill C-60.

CORPORATION DATA

HEAD OFFICE	Tower C Place de Ville Ottawa, Ontario K1A 0N5
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Created by CNR in 1927 under the *Dominion Companies Act* and continued (78/11/21) under the *Canada Business Corporations Act*.
CHIEF EXECUTIVE OFFICER	Stanley L. Allen
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	**1983**	**1982**	**1981**
At the end of the year				
Total Assets	1.0	0.9	0.8	0.7
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	0.3	0.3	0.3	0.3
Equity of Canada	0.6	0.6	0.5	0.4
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Canadian National (West Indies) Steamships Ltd. as at December 31, 1984 and the statement of income and retained earnings for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Business Corporations Act and the by-laws of the Corporation.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 15, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984

ASSETS	1984	1983
	$	$
Cash	1,448	1,465
Deposit with Receiver General for Canada	95,000	95,000
Blocked funds (Note 2)	878,582	791,753
	975,030	888,218

LIABILITIES	1984	1983
	$	$
Filing fee payable		30
Matured bonds—Unclaimed (Note 3)	14,025	14,025
Due to Canada (Note 4)	324,024	324,024
	338,049	338,079
EQUITY OF CANADA		
Capital stock		
Authorized and issued		
10 Class A shares without nominal or par value	976	976
Retained earnings	636,005	549,163
	636,981	550,139
	975,030	888,218

Approved by the Board of Directors:

W. A. KENNETT
Director

STANLEY L. ALLEN
Director

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LTD.—*Concluded*

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Interest income	86,872	74,096
Filing fee	30	30
Net income for the year	86,842	74,066
Retained earnings at beginning of the year	549,163	475,097
Retained earnings at end of the year	636,005	549,163

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Authority and activities

The Corporation is continued under the Canada Business Corporations Act and is a parent Crown corporation named in Schedule C Part I to the Financial Administration Act. It ceased all active operations in 1957, at which time it sold its fleet of eight vessels to Cuban interests.

2. Blocked funds

The final installment of $470,400 on the sale of the eight vessels to Cuban interests was due to be paid August 19, 1963 by an irrevocable letter of credit issued through BankAmerica International (then known as Bank of America). However, on July 3, 1963, the United States Cuban Assets Control Regulations became effective and prohibited the Bank from honouring payment of the draft. Amendments to the Regulations, effective March 2, 1979 required blocked funds to be held in an interest-bearing account. At December 31, 1984, accumulated interest amounted to $408,182 (1983—$321,353).

Negotiations to obtain a preferred status in order to receive the blocked funds have not been successful. In the opinion of management, based on legal counsel, these funds will be collected when the Regulations are repealed. A waiver of the application of the statute of limitations has been obtained until January 1, 1989, and further extensions will be obtained as required.

3. Matured bonds—Unclaimed

The matured bonds have been unclaimed since March 31, 1955 and as a result of the statute of limitations there is no legal obligation to redeem them. However, the Corporation intends to honour any of the outstanding bonds should they be presented.

4. Due to Canada

The advances from Canada bear no interest and are repayable when the blocked funds are received.

SUMMARY PAGE

CANADIAN PATENTS AND DEVELOPMENT LIMITED

MANDATE

To secure optimum benefits to Canada from commercially utilizable technology accruing to the Crown from expenditure of federal funds.

BACKGROUND

The corporation makes available to the public the industrial and intellectual property resulting from government-funded research and development. It makes licensing arrangements with industry and moneys received thereby are used to cover most of its operating expenses. Awards are paid to inventors under the *Public Service Inventors Act*.

CORPORATION DATA

HEAD OFFICE	275 Slater Street Ottawa, Ontario, K1A 0R3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Sinclair Stevens, P.C., Q.C., M.P.
DEPARTMENT	Regional Industrial Expansion
DATE AND MEANS OF INCORPORATION	Letters Patent under the *Companies Act* - 47/10/24.
CHIEF EXECUTIVE OFFICER	W. Dallas Gordon
CHAIRMAN	William F. Graydon
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY (**$** million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-83**	**1981-82**
At the end of the period				
Total Assets	1.3	1.7	1.5	1.7
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	0.7	0.9	0.9	1.1
Cash from Canada in the period				
— budgetary	0.4	0.4	nil	nil
— non-budgetary	nil	nil	nil	nil

CANADIAN PATENTS AND DEVELOPMENT LIMITED

AUDITOR'S REPORT

THE HONOURABLE SINCLAIR STEVENS, P.C., M.P.
MINISTER OF REGIONAL INDUSTRIAL EXPANSION

I have examined the balance sheet of Canadian Patents and Development Limited as at March 31, 1985 and the statements of operations and surplus, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Business Corporations Act and by-laws of the Corporation.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 31, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash	141,232	211,939
Term deposits	570,000	590,000
Accounts receivable	348,464	623,000
Accrued interest	7,430	6,519
Prepaid expenses	11,171	7,947
	1,078,297	1,439,405
Investment in Canada bonds (market value: 1985—$218,750; 1984—$204,575)	247,500	247,500
Industrial and intellectual property rights (Notes 2, 3 and 5)	1	1
Experimental equipment on loan to a licensee (Note 4)	1	1
	1,325,799	1,686,907

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable and accrued liabilities	401,465	553,120
Royalties received in advance	53,562	48,344
	455,027	601,464
Provision for employee termination benefits	176,002	151,071
	631,029	752,535
EQUITY OF CANADA		
Capital stock		
Authorized—10,000 shares of no par value		
Issued—5,000 shares fully paid	296,199	296,199
Surplus	398,571	638,173
	694,770	934,372
	1,325,799	1,686,907

Approved by the Board:

W. D. GORDON
Director

DENNIS P. DEMELTO
Director

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Revenue		
Royalties	1,450,845	1,442,560
Interest on investments	96,315	78,900
Service charges under agency agreements	48,465	52,179
Interest charged on overdue accounts	6,288	22,190
Miscellaneous	5,269	13,576
	1,607,182	1,609,405
Expenses		
Salaries and employee benefits	1,111,460	1,040,331
Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection (Note 5)	359,711	244,624
Accommodation, equipment and other rentals	206,051	136,521
Amounts paid or owing to third parties in respect of royalty revenue	145,857	151,643
Awards to inventors	105,900	95,616
Legal fees	105,149	85,758
Professional and special services	54,689	47,171
Office supplies, printing, furnishings and equipment	45,160	48,464
Communications	33,259	32,788
Travel and removal	27,165	36,888
Miscellaneous	1,274	2,190
Bad debts	1,109	8,005
	2,196,784	1,929,999
Cost of operations	589,602	320,594
Parliamentary appropriation	350,000	350,000
Excess of parliamentary appropriation over cost of operations (cost of operations over parliamentary appropriation) for the year	(239,602)	29,406
Surplus at beginning of the year	638,173	608,767
Surplus at end of the year	398,571	638,173

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Working capital provided		
Parliamentary appropriation	350,000	350,000
	350,000	350,000
Working capital applied		
Cost of operations	589,602	320,594
Provision for employee termination benefits not requiring an outlay of funds	(24,931)	(27,043)
	564,671	293,551
Increase (decrease) in working capital	(214,671)	56,449
Working capital at beginning of the year	837,941	781,492
Working capital at end of the year	623,270	837,941

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and operations

Canadian Patents and Development Limited is a Crown corporation named in Part I of Schedule C to the Financial Administration Act and is incorporated under the Canada Business Corporations Act. The Corporation was established to make available to the public, through licensing arrangements with industry, the industrial and intellectual property which results from publicly-funded research and development.

The Corporation receives and processes industrial and intellectual property under arrangements with federal government departments, Crown corporations and agencies, universities, and other publicly-financed institutions. Suitable protection is sought in Canada and other countries for such property in instances where there is a promise of commercial use. In respect of money received from the exploitation of such property, the Corporation pays awards to public servants under the Public Servants Inventions Act and makes payments to other originators of such property in accordance with the agreements entered into with them.

2. Significant accounting policies

Investment in Canada bonds

Canada bonds are carried at cost since it is management's intention to hold them to maturity in 1989.

Industrial and intellectual property rights

Industrial and intellectual property rights are recorded at a nominal value of $1. The net cost of acquisition, protection and maintenance of industrial and intellectual property rights is charged to operations as incurred (Notes 3 and 5).

Experimental equipment on loan to a licensee

Experimental equipment on loan to a licensee is recorded at a nominal value of $1. The cost of this equipment is charged to operations in the year of acquisition.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

Parliamentary appropriations

Parliamentary appropriations are recorded when received.

Pension plan

Employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. The Corporation's contributions to the cost of the Plan under present legislation are limited to an amount equal to the employees' contributions on account of current service. These contributions, which amounted to $58,369 for the period ended March 31, 1985, (1984—$53,550) represent the total pension obligations of the Corporation and are recognized in the accounts on a current basis. The Corporation is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

3. Industrial and intellectual property rights

The accumulated cost of current inventory of unexpired patent and other rights in respect of industrial and intellectual property amounts to $2,441,566 (1984—$2,128,966).

4. Experimental equipment on loan to a licensee

The accumulated cost of experimental equipment purchased under active development contracts and held by a licensee amounts to $123,500 (1984—$123,500).

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

5. Industrial and intellectual property agents' fees and related expenses, for obtaining and maintaining proprietary protection

	1985	1984
	$	$
Fees and related expenses	505,971	390,490
Less: recoveries	146,260	145,866
	359,711	244,624

6. Lease commitments

Under a lease agreement dated September 30, 1983 the Corporation pays an annual rent of $169,425 for accommodation. The period covered by this agreement is November 1, 1983 to October 31, 1988.

SUMMARY PAGE

CANADIAN SALTFISH CORPORATION

MANDATE

To regulate interprovincial and export trade in saltfish from participating provinces (Quebec - Lower North Shore, and Newfoundland) to improve earnings of primary producers of cured cod fish.

BACKGROUND

By its enabling legislation the corporation must buy all saltfish offered to it which is of reasonable quality, and must conduct its operations on a self-sustaining basis without appropriations.

CORPORATION DATA

HEAD OFFICE	Saltfish Building Torbay Road P.O. Box 6088 St. John's, Newfoundland A1C 5X8
STATUS	— Schedule C, Part I — an agent of her Majesty
APPROPRIATE MINISTER	The Honourable John Fraser, P.C., Q.C., M.P.
DEPARTMENT	Fisheries and Oceans
DATE AND MEANS OF INCORPORATION	Created by the *Saltfish Act* (R.S.C. 1970, C.37, 1st supplement)
CHIEF EXECUTIVE OFFICER	Bill Moyse (Acting)
CHAIRMAN	Donald D. Tansley
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	14.5	18.3	18.9	12.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	12.3	14.1	8.4	1.7
Equity of Canada	(3.3)	0.4	5.4	5.4
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary, net	(1.8)	5.7	6.7	(0.3)

CANADIAN SALTFISH CORPORATION

AUDITOR'S REPORT

THE HONOURABLE JOHN A. FRASER, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1985 and the statements of income, retained earnings (deficit) and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, and the charter and by-laws of the Corporation, except for the activities involving frozen fish products described in Note 1 to the financial statements. In my opinion, these activities are not within the powers of the Corporation under the Saltfish Act.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1985

BALANCE SHEET
AS AT MARCH 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash		105,883
Accounts receivable	9,861,178	7,038,998
Inventories (Note 3)	3,408,049	8,783,788
Advances to frozen fish producers (Note 1)	129,287	1,215,979
	13,398,514	17,144,648
Long-term receivables	3,598	7,077
Fixed (Note 4)		
Land, buildings and equipment, at cost or appraised value	2,863,623	2,773,507
Less: accumulated depreciation	1,753,433	1,585,303
	1,110,190	1,188,204
	14,512,302	18,339,929

LIABILITIES	1985	1984
	$	$
Current		
Bank overdraft	10,323	
Working capital loans from Canada (Note 5)	11,500,000	13,000,000
Accounts payable and accrued liabilities	5,248,105	3,578,362
Current portion of capital asset loans from Canada	185,000	271,000
	16,943,428	16,849,362
Long-term		
Capital asset loans from Canada, net of current portion (Note 5)	650,000	835,000
Provision for employee termination benefits	231,946	213,010
	881,946	1,048,010
EQUITY (DEFICIENCY) OF CANADA		
Retained earnings (deficit)	(3,313,072)	442,557
	14,512,302	18,339,929

Approved by the Board:

D. D. TANSLEY
Director

A. MALONEY
Director

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Sales		
Saltfish products	37,557,697	35,394,893
Traded fish products	1,140,750	1,608,962
Frozen fish products (Note 1)	22,109,033	5,478,748
	60,807,480	42,482,603
Less: freight and insurance	2,438,091	2,359,330
	58,369,389	40,123,273
Cost of goods sold		
Production costs	34,137,380	34,236,566
Transportation, storage and packaging	2,162,872	2,282,839
Other buying costs	1,046,963	1,039,106
Frozen fish products (Note 1)	22,109,033	5,478,748
	59,456,248	43,037,259
Loss before expenses	1,086,859	2,913,986
Expenses		
Selling	630,776	603,978
Administrative	689,966	621,521
Interest —Long-term	100,489	131,835
—Current	1,580,212	909,541
Gain on foreign exchange	(332,673)	(197,972)
	2,668,770	2,068,903
Net loss for the year	3,755,629	4,982,889

STATEMENT OF RETAINED EARNINGS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Unappropriated		
Balance at beginning of the year	442,557	3,121,446
Net loss for the year	(3,755,629)	(4,982,889)
	(3,313,072)	(1,861,443)
Add: transferred from appropriated		2,304,000
Balance at end of the year	(3,313,072)	442,557
Appropriated		
Balance at beginning of the year		2,304,000
Less: transferred to unappropriated		2,304,000
Balance at end of the year		
	(3,313,072)	442,557

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Funds were used in		
Operations		
Reported net loss (adjusted for depreciation and loss on disposal of fixed assets)		4,830,132
Decrease in trade balances		(61,190)
Increase in inventories		490,938
		5,259,880
Purchase of fixed assets	98,930	8,580
Decrease in provision for additional payments to fishermen and producers		825,000
Decrease in working capital loans from Canada	1,500,000	
Decrease in capital asset loans from Canada	271,000	300,000
Total funds used	1,869,930	6,393,460
Funds were provided by		
Operations		
Reported net loss (adjusted for depreciation)	(3,578,685)	
Decrease in trade balances	(65,745)	
Decrease in inventories	5,375,739	
	1,731,309	
Decrease in long-term receivable	3,479	10,479
Increase in working capital loans from Canada		6,000,000
Increase in provision for employee termination benefits	18,936	19,822
Total funds provided	1,753,724	6,030,301
Net funds used	116,206	363,159
Cash at beginning of the year	105,883	469,042
Cash (bank overdraft) at end of the year	(10,323)	105,883

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in 1970, to improve the earnings of the primary producers of cured codfish. The Corporation is a Crown corporation of Canada named in Schedule C, Part I to the Financial Administration Act and is required to conduct its operations on a self-sustaining financial basis. The Corporation is dependent on the Government of Canada for working capital and capital asset loans. The Corporation is not subject to income taxes.

The Corporation has the exclusive right to trade in and market cured fish and its by-products in the Province of Newfoundland and the Lower North Shore of Quebec and is required to buy all cured fish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through agents of the Corporation and is subsequently marketed by the Corporation.

Traded fish and frozen fish products

The Corporation is involved in the role of marketing frozen fish products on behalf of independent producing companies.

1. The Corporation markets frozen, fresh and salted fish products (traded fish) on a brokerage basis for a commission. These traded sales and related costs of sales are recorded on the statement of income. The traded fresh and frozen fish products included in traded fish product sales amounted to $810,083 for the year.
2. The Corporation also markets frozen fish products under contractual arrangements with a number of companies. Under this agreement the Corporation advances up to 70% of the projected market value to the producer. The balance of the market value received by the producing company is determined by the ultimate selling price and all related expenses. The Corporation does not receive any revenue for this service but does recover the direct costs of providing the service, interest on advances and overhead expenses.

CANADIAN SALTFISH CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

In certain instances, in order to secure the Corporation's position against any possible third party claims against the producer, the Corporation takes title to the product when it leaves the plant. The agreement with the producing company attributes any gain or loss on the ultimate sale of the product to the producer. These frozen fish sales and related costs of sales are therefore offsetting amounts of $22,109,033 (1984—$5,478,748) and are recorded as such on the statement of income. Where title does not pass to the Corporation, sales, amounting to $3,100,796 (1984—$8,442,505) are not recorded in the Corporation's accounts and are in addition to the sales shown on the statement of income.

2. Significant accounting policies

Depreciation

Depreciation is calculated on the straight-line method and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Equipment	3 to 10 years
Furniture and fixtures	5 years

Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenues and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the determination of net income.

Provision for additional contributions to fishermen and producers

The Corporation purchases saltfish at initial prices established by the Board of Directors and obtains processing services at negotiated rates. Additional contributions, if any, to fishermen and producers are determined by the Board based on the results of operations. These contributions are made in respect of products purchased and processed during the year and therefore are charged to the operations of the year in which they are approved for distribution.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required for both the employee and the Corporation. Contributions with respect to current services are expensed in the current period.

Employee termination benefits

Employees are entitled to specific benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Inventories

Inventories are made up of the following categories:

	1985	1984
	$	$
Fish, at lower of cost and net realizable value	1,883,140	6,123,257
Packages and supplies, at cost	223,129	318,079
Salt, at cost	318,976	380,130
	2,425,245	6,821,466
Frozen fish at lower of cost and net realizable value	982,804	1,962,322
	3,408,049	8,783,788

4. Fixed assets

	1985			1984
	Cost or appraised value	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	117,274		117,274	117,274
Buildings	940,092	290,698	649,394	675,269
Equipment	1,592,000	1,337,294	254,706	323,384
Furniture and fixtures	214,257	125,441	88,816	72,277
	2,863,623	1,753,433	1,110,190	1,188,204

Depreciation expense for the year ended March 31, 1985 is $176,944 (1984—$199,964).

5. Loans from Canada

Working capital loans are interest bearing and are repayable within one year.

Total loans outstanding from Canada and banks shall not exceed $50 million.

Loans obtained to finance capital expenditures bear interest and are subject to repayment in ten equal instalments. Outstanding capital asset loans are as follows:

Due date	Interest rate	1985	1984
	%	$	$
June 19, 1984	7¾		73,500
September 22, 1985	7¾	22,500	45,000
March 31, 1986	8⅞	12,500	37,500
March 27, 1989	10⅛	40,000	50,000
September 28, 1989	10	400,000	480,000
September 30, 1990	12⅜	360,000	420,000
		835,000	1,106,000
Less: current portion		185,000	271,000
		650,000	835,000

Repayment requirements over the next five fiscal years are $185,000 in 1986, $150,000 in 1987, 1988 and 1989 and $140,000 in 1990.

6. Subsequent event

The U.S. International Trade Commission has imposed a duty of 20.75% on the value of salt codfish being delivered at the U.S. border effective July 1985. It is too early to evaluate the overall effect on the Corporation and its position in the United States Market.

AUDITOR'S REPORT

THE HONOURABLE JOHN A. FRASER, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Canadian Saltfish Corporation as at March 31, 1984 and the statements of gross margin, income, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for gains and losses on foreign exchange transactions as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation and the financial statements are in agreement therewith. The transactions that have come under my notice have been within the statutory powers of the Corporation except for the activities involving frozen fish products described in Note 1 to the financial statements. In my opinion, these activities are not within the powers of the Corporation under the Saltfish Act.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
July 6, 1984

BALANCE SHEET
AS AT MARCH 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash	105,883	469,042
Accounts receivable	7,038,998	8,816,257
Inventories (Note 4)	8,783,788	8,292,850
Advances to frozen fish producers (Note 1)	1,215,979	
	17,144,648	17,578,149
Long-term receivables	7,077	17,556
Fixed (Note 5)		
Land, buildings and equipment, at cost or appraised value	2,773,507	2,764,927
Less: accumulated depreciation	1,585,303	1,432,546
	1,188,204	1,332,381
	18,339,929	18,928,086

LIABILITIES	1984	1983
	$	$
Current		
Working capital loans from Canada (Note 6)	13,000,000	7,000,000
Accounts payable and accrued liabilities	3,578,362	4,078,452
Provision for additional contributions payable to fishermen and producers (Note 3)		825,000
Current portion of capital asset loans from Canada	271,000	312,500
	16,849,362	12,215,952
Long-term		
Capital asset loans from Canada, net of current portion (Note 6)	835,000	1,093,500
Provision for employee termination benefits (Note 3)	213,010	193,188
	1,048,010	1,286,688
EQUITY OF CANADA		
Retained earnings	442,557	5,425,446
	18,339,929	18,928,086

Approved by the Board:

D. D. TANSLEY
Director

WILLIAM WELLS
Director

CANADIAN SALTFISH CORPORATION—*Continued*

STATEMENT OF GROSS MARGIN FOR THE YEAR ENDED MARCH 31, 1984

	1984			1983
	Salted and Traded	Frozen	Total	Salted and Traded
	$	$	$	$
Sales				
Saltfish products	35,394,893		35,394,893	47,332,804
Traded fish products	1,608,962		1,608,962	5,304,978
Frozen fish products (Note 1)		5,478,748	5,478,748	
	37,003,855	5,478,748	42,482,603	52,637,782
Less: freight and insurance	2,359,330		2,359,330	3,502,605
	34,644,525	5,478,748	40,123,273	49,135,177
Cost of goods sold				
Production costs	34,236,566		34,236,566	43,982,598
Transportation, storage and packaging	2,282,839		2,282,839	1,877,954
Other buying costs	1,039,106		1,039,106	842,272
Frozen fish products (Note 1)		5,478,748	5,478,748	
	37,558,511	5,478,748	43,037,259	46,702,824
Gross (Loss) margin	(2,913,986)		(2,913,986)	2,432,353

STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Gross (loss) margin	(2,913,986)	2,432,353
Expenses		
Selling	603,978	834,484
Administrative	621,521	560,743
Interest —Long-term	131,835	160,389
—Current	909,541	80,232
Gain on foreign exchange	(197,972)	(62,261)
	2,068,903	1,573,587
(Loss) Income before additional contributions to fishermen and producers	(4,982,889)	858,766
Additional contributions to fishermen and producers (Note 3)		825,000
Net (loss) income for the year	(4,982,889)	33,766

STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Unappropriated		
Balance at beginning of the year	3,121,446	3,087,680
Net (loss) income for the year	(4,982,889)	33,766
	(1,861,443)	3,121,446
Add: transferred from appropriated	2,304,000	
Balance at end of the year	442,557	3,121,446
Appropriated (Note 7)		
Balance at beginning of the year	2,304,000	2,304,000
Less: transferred to unappropriated	2,304,000	
Balance at end of year		2,304,000
	442,557	5,425,446

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	1984	1983
	$	$
Working capital provided		
Operations		
Net (loss) income for the year	(4,982,889)	33,766
Items not requiring an outlay of funds		
Depreciation	199,964	227,575
Increase in provision for employee termination benefits	19,822	32,426
	(4,763,103)	293,767
Decrease in long-term receivables	10,479	17,185
	(4,752,624)	310,952
Working capital applied		
Net additions to fixed assets	55,787	64,822
Capital asset loans from Canada becoming current	258,500	312,500
	314,287	377,322
Decrease in working capital	5,066,911	66,370
Working capital at beginning of the year	5,362,197	5,428,567
Working capital at end of the year	295,286	5,362,197

CANADIAN SALTFISH CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Objectives and operations of the Corporation

The Canadian Saltfish Corporation was established by the Saltfish Act in 1970, to improve the earnings of the primary producers of cured codfish. The Corporation is an agency Crown corporation of Canada named in Schedule C to the Financial Administration Act and is required to conduct its operations on a self-sustaining financial basis. The Corporation is dependent on the Government of Canada for working capital and capital asset loans. The Corporation is not subject to income taxes.

The Corporation has the exclusive right to trade in and market cured fish and its by-products in the Province of Newfoundland and the Lower North Shore of Quebec and is required to buy all cured fish of an acceptable standard of quality offered for sale therein. Fish is purchased from fishermen, processed through agents of the Corporation and is subsequently marketed by the Corporation.

Traded fish and frozen fish products

The Corporation is involved in the role of marketing frozen fish products on behalf of independent producing companies.

1. The Corporation markets frozen, fresh and salted fish products (traded fish) on a brokerage basis for a commission. These traded sales and related costs of sales are recorded on the statement of gross margin. The traded fresh and frozen fish products included in traded fish product sales amounted to $907,229 for the year.
2. The Corporation also markets frozen fish products under contractual arrangements with a number of companies. Under this agreement the Corporation advances up to 70% of the projected market value to the producer. The balance of the market value received by the producing company is determined by the ultimate selling price and all related expenses. The Corporation does not receive any revenue for this service but does recover the direct costs of providing the service, interest on advances and overhead expenses.

   In certain instances, in order to secure the Corporation's position against any possible third party claims against the producer, the Corporation takes title to the product when it leaves the plant. The agreement with the producing company attributes any gain or loss on the ultimate sale of the product to the producer. These frozen fish sales and related costs of sales are therefore offsetting amounts of $5,478,748 and are recorded as such on the statement of gross margin. Where title does not pass to the Corporation, sales, amounting to $8,442,505 are not recorded in the Corporation's accounts and are in addition to the sales shown on the statement of gross margin.

2. Foreign exchange policy

Effective April 1, 1983 the Corporation adopted the accounting policy of including all material gains and losses resulting from the translation of monetary assets and liabilities in income for the period. Formerly, unrealized gains at year-end were not recorded. This method has been adopted to more appropriately reflect the results of foreign exchange transactions. As the effect of this change on the reported earnings of prior years is not material it has not been applied retroactively.

3. Significant accounting policies

Depreciation

Depreciation is calculated on the straight-line method and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Equipment	3 to 10 years
Furniture and fixtures	5 years

Foreign currency translation

Monetary assets and liabilities are translated at exchange rates in effect at the balance sheet date. Revenues and expenses are translated at the rate of exchange prevailing on the transaction date. The resulting foreign currency translation gains and losses are included in the determination of net income.

Provision for additional contributions to fishermen and producers

The Corporation purchases saltfish at initial prices established by the Board of Directors and obtains processing services at negotiated rates. Additional contributions, if any, to fishermen and producers are determined by the Board based on the results of operations. These contributions are made in respect of products purchased and processed during the year and therefore are charged to the operations of the year in which they are approved for distribution.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required for both the employee and the Corporation. Contributions with respect to current services are expensed in the current period.

Employee termination benefits

Employees are entitled to specific benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

4. Inventories

Inventories are made up of the following categories:

	1984	1983
	$	$
Fish, at lower of cost and net realizable value	6,123,257	7,560,960
Packages and supplies, at cost	318,079	208,483
Salt, at cost	380,130	523,407
	6,821,466	8,292,850
Frozen fish at lower of cost and net realizable value	1,962,322	
	8,783,788	8,292,850

5. Fixed assets

			1984	1983
	Cost or appraised value	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	117,274		117,274	117,574
Buildings	904,540	229,271	675,269	714,896
Equipment	1,587,260	1,263,876	323,384	420,320
Furniture and fixtures	164,433	92,156	72,277	79,591
	2,773,507	1,585,303	1,188,204	1,332,381

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984—*Concluded*

Depreciation expense for the year ended March 31, 1984 is $199,964 (1983 — $227,575).

6. Loans from Canada

Working Capital Loans are interest bearing and are repayable within one year.

Total loans outstanding from Canada and banks shall not exceed $30 million.

Loans obtained to finance capital expenditures bear interest and are subject to repayment in ten equal instalments. Outstanding capital asset loans are as follows:

Due date	Interest rate %	1984	1983
		$	$
March 25, 1984	7⅝		54,000
June 19, 1984	7¾	73,500	147,000
September 22, 1985	7¾	45,000	67,500
March 31, 1986	8⅝	37,500	37,500
March 27, 1989	10⅛	50,000	60,000
September 28, 1989	10	480,000	560,000
September 30, 1990	12⅛	420,000	480,000
		1,106,000	1,406,000
Less: current portion		271,000	312,500
		835,000	1,093,500

Repayment requirements over the next five fiscal years are $271,000 in 1985, $185,000 in 1986, $150,000 in 1987, 1988 and 1989.

7. Appropriated retained earnings

The Board of Directors established that the following amounts be appropriated from retained earnings:

	March 31, 1984	March 31, 1983
	$	$
Reinvestment in fixed assets		1,004,000
General contingencies		1,000,000
Processing and quality improvements		200,000
Research and development		100,000
		2,304,000

SUMMARY PAGE

CANADIAN SPORTS POOL CORPORATION

MANDATE

To provide for, operate and manage a government-operated pool system on combinations of athletic contests and events.

BACKGROUND

Incorporated in 1983, the corporation terminated its operations in 1984 and was dissolved in June 1985.

CORPORATION DATA

HEAD OFFICE	255 Albert Street P.O. Box 9705 Station T Ottawa, Ontario K1G 3Z4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Jake Epp, P.C., M.P.
DEPARTMENT	National Health and Welfare
DATE AND MEANS OF INCORPORATION	*Athletic Contests and Events Pools Act*, 83/06/29 (S.C. 1980-81-82-83, C.161).
AUDITOR	Mallette, Benoit, Boulanger, Rondeau & Associés

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**
At the end of the period		
Total Assets	8.2	11.3
Obligations to the private sector	3.5	11.3
Obligations to Canada	nil	nil
Equity of Canada	4.7	nil
Cash from Canada in the period		
— budgetary	36.5*	10.5
— non-budgetary	nil	nil

* Includes loans made but forgiven in the period.

CANADIAN SPORTS POOL CORPORATION

AUDITORS' REPORT

TO THE MINISTER OF NATIONAL HEALTH
AND WELFARE

We have examined the balance sheet of the Canadian Sports Pool Corporation as at June 20, 1985 and the statement of earnings and equity of Canada for the 81 day period then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Canadian Sports Pool Corporation as at June 20, 1985 and the results of its operations for the 81 day period then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the corporation.

Our report in respect to the financial statements for the year ended March 31, 1985 contained the following qualification: due to the structure and nature of the operations of the corporation, revenues from the sale of pool system tickets were not subject to audit as to completeness. Consequently, our examination of these revenues was limited to the amounts accounted for in the books of the corporation and we were unable to determine whether adjustments to revenues, accounts receivable and equity of Canada might be necessary.

MALLETTE, BENOIT, BOULANGER,
RONDEAU & ASSOCIÉS
Chartered Accountants

Montreal, Canada
July 12, 1985

BALANCE SHEET

ASSETS	June 20, 1985	March 31, 1985
	$	$
Current assets		
Cash	669,454	460,423
Cash—Prize account	170,475	370,375
Term deposit	4,000,000	7,000,000
Accounts receivable	89,568	29,313
	4,929,497	7,860,111
Fixed assets (Notes 6 and 9b)	1	345,647
	4,929,498	8,205,758

LIABILITIES	June 20, 1985	March 31, 1985
	$	$
Current liabilities		
Accounts payable and accrued liabilities (Note 7)	140,906	3,148,709
Provision for winning prizes (Note 8)	170,475	370,375
	311,381	3,519,084
Equity of Canada	4,618,117	4,686,674
	4,929,498	8,205,758

Contingencies, contractual obligation and important event (Notes 9, 10 and 11)

On behalf of the Board:

H. MULLINGTON
Director

CANADIAN SPORTS POOL CORPORATION--*Continued*

EARNINGS AND EQUITY OF CANADA

	Year ended	
	June 20, 1985 (81 days)	March 31, 1985 (12 months)
	$	$
Sales—Pool system tickets		7,747,068
Cost of sales (Schedule A)		15,481,455
Gross loss		(7,734,387)
Administrative expenses (Schedule B)	129,943	28,499,712
Loss from operations	(129,943)	(36,234,099)
Other income		
Revenue from the Government of Canada (Note 4)		47,000,000
Interest	103,085	863,221
Unclaimed prizes (Note 8)	196,661	
	299,746	47,863,221
Excess of revenues over expenses before unusual items	169,803	11,629,122
Unusual items		
Write-off of fixed assets (Note 9b)	238,360	
Penalties and termination costs (Note 5)		6,942,448
	238,360	6,942,448
Excess of revenues (expenses) over expenses (revenues)	(68,557)	4,686,674
Equity of Canada, beginning of period	4,686,674	
Equity of Canada, end of period	4,618,117	4,686,674

NOTES TO FINANCIAL STATEMENTS
JUNE 20, 1985

1. Statutes of incorporation

The Canadian Sports Pool Corporation is a Crown corporation wholly-owned by the Government of Canada; it was incorporated on June 29, 1983 by the Athletic Contests and Events Pools Act.

2. Accounting policies

(a) Revenue and expenses

Gross revenue from the sale of the pool system tickets are recorded on the date of the draw on a cash basis. Expenses and other revenues are accounted for on an accrual basis.

(b) Fixed assets and depreciation

Fixed assets are accounted for at cost.

Depreciation of fixed assets is recorded using the straight-line method at the following rates:

Office furniture and equipment	20%
Data processing equipment	30%
Leasehold improvements	100%

No depreciation was accounted for during the 81 day period ended June 20, 1985.

3. Statement of changes in financial position

The statement of changes in financial position was not prepared since it does not significantly improve the information contained in these financial statements.

4. Revenue from the Government of Canada

	June 20, 1985	March 31, 1985
	$	$
Revenue provided by the Consolidated Revenue Fund		10,500,000
Amounts received from the Department of National Health and Welfare		
Forgiveness of loans		20,000,000
Payment relative to the closure of the corporation		16,500,000
		47,000,000

5. Penalties and termination costs

	June 20, 1985	March 31, 1985
	$	$
Printing of tickets		2,900,000
Salaries and severance pay		1,981,086
Distribution of tickets		1,708,000
Sundry		286,357
Rent		67,005
		6,942,448

6. Fixed assets

	June 20, 1985	March 31, 1985
	Net value	Net value
	$	$
Office furniture and equipment	1	237,539
Data processing equipment		108,108
Leasehold improvements		
	1	345,647

7. Accounts payable and accrued liabilities

	June 20, 1985	March 31, 1985
	$	$
Trade	140,906	149,399
Withholding taxes		50,167
Penalties		1,852,842
Interest on loans		1,096,301
Other accrued liabilities		
	140,906	3,148,709

8. Provision for winning prizes

This liability represents a provision for unclaimed winning prizes. Under the Athletic Contests and Events Pool Act, no prizes are payable after one year following the date of the draw. Any unclaimed prizes after one year following the draw will be accounted for as revenue in the period they become no longer payable.

9. Contingencies

(a) A permanent injunction has been requested by the National League of Professional Baseball Clubs for alleged damage of goodwill and reputation and alleged trademark and copyright infringement.

The corporation believes that this case will never be heard by the Courts due to the decision by the Government of Canada to end the operations of the corporation.

(b) All the remaining fixed assets were transfered to the Crown Assets Disposal Corporation for disposal. Since the eventual proceeds on disposition cannot be reasonably estimated, the remaining fixed assets were written down to $1.

CANADIAN SPORTS POOL CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
JUNE 20, 1985—*Concluded*

10. Contractual obligation

The company has undertaken to rent certain premises under the terms of leases having terms of three years beginning April 1, 1984. Under the terms of these leases, the total minimum commitment excluding property taxes and other escalator clauses is $1,179,226. The balance of the commitment is $705,228 as at June 20, 1985 and future minimum payments payable over the next two years are as follows:

	$
1985-86	393,076
1986-87	312,152

11. Important event

On June 20, 1985, Bill C-2, the Sports Pool and Loto Canada Winding Up Act, received Royal Assent. Since then, all rights and property held by or in the name of or in trust for the corporation and all obligations and liabilities of the corporation are deemed to be rights, property, obligations and liabilities of her Majesty.

SCHEDULES A AND B—OTHER INFORMATION

A. Cost of sales

	Year ended	
	June 20, 1985 (81 days)	March 31, 1985 (12 months)
	$	$
Winning prizes		7,019,149
Printing and distribution of tickets		6,947,842
Retailers' discounts		1,514,464
		15,481,455

B. Administrative expenses

	$	$
Salaries and fringe benefits		9,006,253
Advertising and sales promotion		8,431,295
Data processing		2,249,988
Write-off of preliminary expenses		2,134,731
Professional fees	10,263	2,113,472
Interest on loans		1,096,301
Travelling	1,879	1,048,142
Rent and incidental costs	104,617	883,124
Stationery, office supplies and rental of equipment	8,387	639,512
Telephone and postage	486	496,909
Depreciation of fixed assets		264,575
Insurance and taxes	506	100,549
Interest and bank charges	3,805	34,861
	129,943	28,499,712

AUDITORS' REPORT

TO THE MINISTER OF NATIONAL HEALTH
AND WELFARE

We have examined the balance sheet of the Canadian Sports Pool Corporation as at March 31, 1985 and the statement of earnings and net value for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances, except as explained in the following paragraph.

Due to the structure and nature of the operations of the corporation, revenues from the sale of pool system tickets are not subject to audit as to completeness. Consequently, our examination of these revenues was limited to the amounts accounted for in the books of the corporation and we were unable to determine whether adjustments to revenues, accounts receivable and net value might be necessary.

In our opinion, except for the effect of adjustments, if any which we might have determined to be necessary had we been able to audit the sales of pool system tickets as to completeness as mentioned in the preceding paragraph, these financial statements present fairly the financial position of the Canadian Sports Pool Corporation as at March 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

Also, in our opinion, proper books of account have been kept and the transactions that have come to our notice have been within the powers of the corporation.

MALLETTE, BENOIT, BOULANGER,
RONDEAU & ASSOCIÉS
Chartered Accountants

Montreal, Canada
April 10, 1985

BALANCE SHEET MARCH 31

ASSETS	1985 $	1984 $
Current assets		
Cash	460,423	9,101,777
Cash—Prize account	370,375	
Term deposit	7,000,000	
Accounts receivable	29,313	
Prepaid expenses		36,462
Preliminary expenses (Note 4)		2,134,731
	7,860,111	11,272,970
Fixed assets (Notes 7 and 10b)	345,647	62,573
	8,205,758	11,335,543

LIABILITIES	1985 $	1984 $
Current liabilities		
Accounts payable and accrued liabilities (Note 8)	3,148,709	701,218
Deferred revenues		10,500,000
Deferred interest income		134,325
Provision for winning prizes (Note 9)	370,375	
	3,519,084	11,335,543
Net value	4,686,674	
	8,205,758	11,335,543

Contingencies and important event (Notes 10 and 11)

On behalf of the Board:

H. MULLINGTON
Director

CANADIAN SPORTS POOL CORPORATION—*Continued*

EARNINGS AND NET VALUE
YEAR ENDED MARCH 31, 1985

	1985
	$
Sales—Pool system tickets	7,747,068
Cost of sales	
Winning prizes	7,019,149
Printing and distribution of tickets	6,947,842
Retailers' discounts	1,514,464
	15,481,455
Gross loss	(7,734,387)
Administrative expenses	
Salaries and fringe benefits	9,006,253
Advertising and sales promotion	8,431,295
Data processing	2,249,988
Write-off of preliminary expenses (Note 4)	2,134,731
Professional fees	2,113,472
Interest on loans	1,096,301
Travelling	1,048,142
Rent and incidental costs	883,124
Stationery, office supplies and rental of equipment	639,512
Telephone and postage	496,909
Depreciation of fixed assets	264,575
Insurance and taxes	100,549
Interest and bank charges	34,861
	28,499,712
Loss from operations	(36,234,099)
Other income	
Revenue from the Government of Canada (Note 5)	47,000,000
Interest	863,221
	47,863,221
Excess of revenues over expenses before unusual item	11,629,122
Unusual item	
Penalties and termination costs (Note 6)	6,942,448
Excess of revenues over expenses and net value	4,686,674

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Statutes of incorporation

The Canadian Sports Pool Corporation is a Crown corporation wholly-owned by the Government of Canada; it was incorporated on June 29, 1983 by the Athletic Contests and Events Pools Act.

2. Accounting policies

(a) Revenue and expenses

Gross revenue from sales of the pool system tickets are recorded on the date of the draw on a cash basis. Expenses and other revenues are accounted for on an accrual basis.

(b) Fixed assets and depreciation

Fixed assets are accounted for at cost.

Depreciation of fixed assets is recorded using the straight-line method at the following rates:

Office furniture and equipment	20%
Data processing equipment	30%
Leasehold improvements	100%

3. Statement of changes in financial position

The statement of changes in financial position was not prepared since it does not significantly improve the information contained in these financial statements.

4. Preliminary expenses

	1985	1984
	$	$
Professional fees		847,365
Salaries and fringe benefits		670,720
Advertising and sales promotion		357,389
Sundry		112,355
Stationery office supplies and rental of equipment		98,319
Rent and incidental costs		48,583
		2,134,731

5. Revenue from the government of Canada

	1985	1984
	$	$
Revenue provided by the Consolidated Revenue Fund	10,500,000	
Amounts received from the Department of National Health and Welfare		
Forgiveness of loans	20,000,000	
Payment relative to the closure of the corporation	16,500,000	
	47,000,000	

6. Penalties and termination costs

	1985	1984
	$	$
Printing of tickets	2,900,000	
Salaries and severance pay	1,981,086	
Distribution of tickets	1,708,000	
Sundry	286,357	
Rent	67,005	
	6,942,448	

7. Fixed assets

	1985			1984
	Cost	Accumulated depreciation	Net value	Net value
	$	$	$	$
Office furniture and equipment	296,924	59,385	237,539	35,927
Data processing equipment	154,440	46,332	108,108	21,878
Leasehold improvements	108,378	108,378		4,768
	559,742	214,095	345,647	62,573

8. Accounts payable and accrued liabilities

	1985	1984
	$	$
Trade	149,399	463,273
Withholding taxes	50,167	
Penalties	1,852,842	
Interest on loans	1,096,301	
Other accrued liabilities		237,945
	3,148,709	701,218

9. Provision for winning prizes

This liability represents a provision for unclaimed winning prizes as at March 31, 1985. Under the Athletic Contests and Events Pool Act, no prizes are payable after one year following the date of the draw. Any unclaimed prizes after one year follow-

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

ing the draw will be accounted for as revenue in the period they become no longer payable.

10. Contingencies

(a) A permanent injunction has been requested by "La Société des Loteries et Courses du Québec" (Loto Québec) and the National League of Professional Baseball Club for alleged damage of reputation and goodwill as well as alleged trademark and copyright infringement.

Furthermore, a lawsuit has been brought against the Government of Canada by the Attorney General of each Province alleging that the operations of the corporation contravene the terms of a Federal-Provincial agreement signed in 1979.

The corporation believes that these cases will never be heard by the Courts due to the decision by the Government of Canada to end the operations of the corporation.

(b) No accrual for possible losses on disposal of fixed assets have been accounted for since the eventual proceeds on disposition cannot be reasonably estimated. Losses on disposal of fixed assets will be accounted for in the period in which fixed assets will be disposed of.

11. Important event

Should Bill C-2, the Sports Pool and Loto Canada Winding Up Act, receive Royal Assent, all rights and property held by or in the name of or in trust for the corporation and all obligations and liabilities of the corporation will be deemed to be rights, property, obligations and liabilities of her Majesty.

SUMMARY PAGE

CANAGREX

MANDATE:

To promote, facilitate, and, when specifically requested, to engage in, the export of agricultural and food products from Canada.

BACKGROUND:

Incorporated in 1983, Canagrex began operations in 1984. The corporation is to be dissolved and its operations transferred to other government departments and agencies. Authority to do this is being sought through Bill C-42 which received first reading in the House of Commons on April 18, 1985.

CORPORATION DATA

HEAD OFFICE	234 Laurier Avenue, West Ottawa, Ontario. K1P 5W6
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
DATE AND MEANS OF INCORPORATION	The *Canagrex Act* (S.C. 1980-81-82-83 C.152).
CHIEF EXECUTIVE OFFICER	A. Edwin Story
CHAIRMAN	Glenn Flatten
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	1983-84
At the end of the period		
Total Assets	2.3	0.3
Obligations to the private sector	nil	nil
Obligations to Canada	nil	nil
Equity of Canada	1.8	0.2
Cash from Canada in the period		
— budgetary	5.4	0.7
— non-budgetary	nil	nil

CANAGREX

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of Canagrex as at March 31, 1985 and the statements of operations and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of Canagrex as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canagrex Act and the by-laws of the Corporation.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 7, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984	LIABILITIES	1985	1984
	$	$		$	$
Current			Current		
Cash	2,189,682	282,514	Accounts payable and accrued liabilities	435,626	144,635
Accounts receivable	17,221		EQUITY OF CANADA		
Prepaid expenses		5,282			
	2,206,903	287,796	Surplus	1,846,278	189,166
Fixed assets, net (Note 3)					
Office furniture and equipment	75,000	46,005			
Leasehold improvements	1				
	2,281,904	333,801		2,281,904	333,801

Approved by the Board:

GLENN FLATEN
Chairman of the Board

A. E. STORY
President and Chief Executive Officer

CANAGREX—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR THE YEAR ENDED MARCH 31, 1985

	Year ended March 31, 1985	Three months ended March 31, 1984
	$	$
Revenue		
Interest income	140,637	14,219
Guarantee fees	88,903	
	229,540	14,219
Expenses (Note 6)		
Salaries and employee benefits	1,590,564	146,468
Employee termination payments	715,582	
Office and equipment rentals	420,519	43,981
Employee relocation	206,937	22,829
Travel and entertainment	182,664	18,954
Advertising and promotion	153,847	46,139
Telephone, telex and courier	122,916	14,079
Depreciation and amortization	96,124	11,502
Stationery, supplies and library	66,763	31,159
Directors' fees and expenses	50,569	19,376
Professional fees	27,892	169,481
Contributions and grants—Net of amounts recovered	18,377	
Miscellaneous	18,472	1,085
	3,671,226	525,053
Cost of operations	3,441,686	510,834
Parliamentary appropriation	5,400,000	700,000
Excess of parliamentary appropriation over cost of operations	1,958,314	189,166
Provision to write down fixed assets and leasehold improvements to estimated realizable value (Note 3)	301,202	
	1,657,112	189,166
Surplus, beginning of year	189,166	
Surplus, end of year	1,846,278	189,166

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	Year ended March 31, 1985	Three months ended March 31, 1984
	$	$
Funds provided		
Operations		
Excess of parliamentary appropriation over cost of operations	1,958,314	189,166
Item not involving funds		
Depreciation and amortization, net	96,124	11,502
	2,054,438	200,668
Funds applied		
Purchase of fixed assets and leasehold improvements, net	426,322	57,507
Increase in working capital	1,628,116	143,161
Working capital, beginning of year	143,161	
Working capital, end of year	1,771,277	143,161
Working capital represented by		
Current assets	2,206,903	287,796
Current liabilities	435,626	144,635
	1,771,277	143,161

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. The Corporation

The Corporation was established in June 1983 under the CANAGREX Act and commenced operations in January 1984. It is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

The purpose of CANAGREX was to assist Canadian producers and processors to increase their exports of food and agricultural products. The Corporation worked with the private and public sectors to promote, facilitate and engage in the export of agricultural products and services and food products and services.

During the year the Corporation was involved in organization and evaluation of proposals. It also guaranteed a line of credit for $15 million to Cuba for the purchase of agricultural products.

It was announced by the Minister of Finance, on November 8, 1984, that the Canagrex programme was to be discontinued. Since then the Corporation has been engaged in the orderly winding-up of its affairs. Bill C-42, "An Act to dissolve Canagrex and to amend certain Acts in consequence thereof" is presently before Parliament. If proclaimed, the Bill will result in the orderly liquidation of the Corporation.

2. Significant accounting policies

Fixed assets

Fixed assets are recorded at cost less accumulated depreciation. Leasehold improvements are amortized using the straight-line method over the period of the lease with no allowance being made for any optional lease extension. Furniture and fixtures are depreciated using the diminishing balance method at an annual rate of 20%. Depreciation is provided for a full year on assets acquired in the year.

In view of the anticipated discontinuation of the Corporation, fixed assets and leasehold improvements have been written down to their estimated realizable value as at March 31, 1985 (see Note 3).

Pension plan

The Corporation's employees participate in the Public Service Superannuation Plan. Contributions to the Plan are made equally by both employees and the Corporation, and these contributions in respect of current service are expensed during the year in which the services are rendered.

3. Fixed assets

	1985	1984
	$	$
Office furniture and equipment		
Cost	172,637	57,507
Less: accumulated depreciation	44,430	11,502
	128,207	46,005
Less: provision to reduce to net realizable value	53,207	
	75,000	46,005
Leasehold improvements		
Cost	309,995	
Less: amortization	61,999	
	247,996	
Less: provision to reduce to estimated realizable value	247,995	
Estimated realizable value	1	

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

4. Commitments

   (a) Leased office space

   On May 9, 1984, the Corporation signed a letter of intent to enter into a lease of office space for a period of five years requiring annual minimum payments of $295,000.

   (b) Other leases

   The Corporation, in the normal course of business, entered into leases of varying terms for office equipment. Due to the anticipated winding-up of the Corporation, Canagrex is required under these leases to pay cancellation costs of approximately $100,000.

   No provision has been made for these commitments in the accompanying financial statements as it is anticipated that these leases can be assigned.

5. Contingent liabilities

   (a) Guarantees outstanding under the Cuban line of credit amounted to $8,311,728 as at March 31, 1985. These guarantees are to be assumed by the Department of Agriculture when the Corporation is dissolved pursuant to Bill C-42.

   (b) Due to the anticipated winding-up, the Corporation gave notice of termination of employment, effective March 29, 1985, to its employees. Varying termination settlements have been made with some of the employees. As of this date, four employees have not agreed to settlements, two of these employees have indicated their intention to take legal action. Provision has been made for the anticipated costs of employee termination benefits.

6. Comparative figures

   Expenses for 1984 have been reclassified to conform to the 1985 presentation.

SUMMARY PAGE

CAPE BRETON DEVELOPMENT CORPORATION

MANDATE

To promote and assist the financing and development of industry, to provide employment on Cape Breton Island, and to operate the Cape Breton coal mines.

BACKGROUND

Originally established in 1967 to close down the Island coal mining industry with minimum dislocation, this corporation is the major employer in the Sydney/Glace Bay area of Cape Breton. The mandate of the corporation's Coal Division has become more commercially oriented and the division now has approximately 3,470 employees. It has opened two new coal mines, Prince and Lingan-Harbour, and is presently developing a third, the Phalen mine. Virtually all of its current coal production is sold to the Nova Scotia Power Corporation; however, when its Phalen mine comes on stream in 1987, the corporation will require new markets. In this context, it is currently reviewing its operational and marketing strategies, including accelerated development of new coal technologies, to secure a viable coal industry for Cape Breton.

The corporation's Industrial Development Division employs about 150 people in its enterprises and is empowered under the *Cape Breton Development Corporation Act* to provide loans and investments for tourist accommodations, agricultural development and manufacturing enterprises. The Division issued a new five-year plan in 1985 focusing upon viable local enterprises and it is also working closely with the government in examining a number of options to further stimulate the Cape Breton economy.

CORPORATION DATA

HEAD OFFICE	500 Kings Road P.O. Box 1330 Sydney, Nova Scotia B1P 6K3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Sinclair Stevens, P.C., Q.C., M.P.
DEPARTMENT	Regional Industrial Expansion
MEANS OF INCORPORATION	*Cape Breton Development Corporation Act* (R.S.C. 1970, C. C-13).
CHIEF EXECUTIVE OFFICER	Derek Rance
CHAIRMAN	Vacant
AUDITOR	Touche, Ross and Co.

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-83**	**1981-82**
At the end of the period				
Total Assets	397	359	324	302
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	13	11	nil	nil
Equity of Canada	335	306	290	272
Cash from Canada in the period				
— budgetary	108	110	96	133
— non-budgetary	2	11	nil	nil

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1985
WERE NOT AVAILABLE AT DATE OF PRINTING

SUMMARY PAGE

DEFENCE CONSTRUCTION (1951) LIMITED

MANDATE

To contract for and supervise major military construction and maintenance projects required by the Department of National Defence; to provide technical and administrative assistance concerning construction matters to government departments and agencies on a cost-recovery basis.

BACKGROUND

The corporation has been in operation since 1951.

CORPORATION DATA

HEAD OFFICE	S.B.I. Building Billings Bridge Plaza 2323 Riverside Drive Ottawa, Ontario K1A 0K3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Erik Nielsen, P.C., Q.C., M.P.
DEPARTMENT	National Defence
MEANS OF INCORPORATION	Pursuant to the *Defence Production Act* (R.S.C. 1970, C. D-2); Continued under the *Canada Corporations Act*, 78/11/21.
CHIEF EXECUTIVE OFFICER	J.R. Lorne Atchison
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-83**	**1981-82**
At the end of the period				
Total Assets	1.2	1.0	1.2	0.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	0.4	0.2
Equity of Canada	(3.1)	(3.2)	(3.0)	(3.0)
Cash from Canada in the period				
— budgetary	14.5	12.9	11.4	10.2
— non-budgetary	nil	nil	nil	nil

DEFENCE CONSTRUCTION (1951) LIMITED

AUDITOR'S REPORT

THE HONOURABLE ERIK NIELSEN, P.C., M.P.
MINISTER OF NATIONAL DEFENCE

I have examined the balance sheet of Defence Construction (1951) Limited as at March 31, 1985 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Defence Production Act and the by-laws of the Corporation.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 24, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985 $	1984 $
Current		
Cash	315,427	754,876
Accounts receivable from government departments and agencies	51,655	66,903
Due from Canada	465,568	12,651
Other	23,801	21,675
	856,451	856,105
Fixed, at cost		
Furniture and equipment	815,647	640,306
Less: accumulated depreciation	499,604	459,897
	316,043	180,409
	1,172,494	1,036,514

LIABILITIES	1985 $	1984 $
Current		
Accounts payable and accrued liabilities	1,174,826	1,316,587
Contractors' security deposits (Note 3)	233,250	117,950
	1,408,076	1,434,537
Provision for employee benefits (Note 4)	2,911,710	2,844,162
	4,319,786	4,278,699
CAPITAL STOCK AND DEFICIT		
Capital stock		
Authorized—1,000 shares of no par value		
Issued—31 shares fully paid	31	31
Deficit (Note 5)	(3,147,323)	(3,242,216)
	(3,147,292)	(3,242,185)
	1,172,494	1,036,514

Approved by the Board:

J. R. L. ATCHISON
Director

L. E. DAVIES
Director

DEFENCE CONSTRUCTION (1951) LIMITED—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenses		
Salaries	10,156,676	10,196,573
Employee benefits	1,150,067	1,083,033
Travel and removal	757,396	763,541
Office accommodation	480,726	343,418
Telephone	308,064	304,633
Office supplies and maintenance	185,930	201,036
Advertising	166,972	239,508
Postage, express and freight	159,264	175,692
Depreciation	111,492	80,101
Professional services	104,106	106,323
Rental of machinery	102,614	66,397
Training and professional development	46,588	19,644
Loss on disposal of fixed assets	26,202	
Other	20,037	7,927
	13,776,134	13,587,826
Recoveries of expenses (Note 6)	255,459	400,209
Cost of operations	13,520,675	13,187,617
Parliamentary appropriations (Note 2)	13,615,568	12,897,652
Excess of cost of operations over parliamentary appropriations (parliamentary appropriations over cost of operations)	(94,893)	289,965
Deficit at beginning of the year	3,242,216	2,952,251
Deficit at end of the year	3,147,323	3,242,216

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Funds were provided by (or used in)		
Financing	13,615,568	12,897,652
Operations	(13,781,689)	(13,078,394)
Investment	(273,328)	(67,060)
Net decrease in funds	439,449	247,802
Funds at beginning of the year	754,876	1,002,678
Funds (cash) at end of the year	315,427	754,876
Financing source of funds		
Parliamentary appropriations	13,615,568	12,897,652
Operations		
Reported cost of operations	13,520,675	13,187,617
Items not requiring cash		
Provision for employee benefits	(382,445)	(421,108)
Depreciation	(111,492)	(80,101)
Loss on sale of fixed assets	(26,202)	
	13,000,536	12,686,408
Increase in working capital	466,256	208,752
Employee benefits paid	314,897	183,234
Funds used in operations	13,781,689	13,078,394
Investment		
Expenditures for equipment	288,307	67,060
Disposal of equipment	(14,979)	
Net funds invested	273,328	67,060

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority, objectives and operations

The Corporation was incorporated under the Canada Corporations Act in 1951 and is continued under the Canada Business Corporations Act, pursuant to the authority of the Defence Production Act, to contract for major military construction and maintenance projects required by the Department of National Defence. The Corporation is a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Corporation is not subject to income taxes.

The Corporation's principal functions in the field of construction management are to obtain tenders, make recommendations regarding proposed awards and to award and administer contracts. As an integral part of its responsibility for contract administration, the Corporation inspects the work to ensure completion in accordance with the contract and certifies contractors' progress claims for payment from funds of the Department of National Defence. It also engages architectural and engineering firms to prepare plans and specifications in accordance with the requirements of the Department of National Defence. It may provide technical and administrative assistance on construction matters to other government departments when required.

2. Significant accounting policies

Expenses

The accounts of the Corporation reflect only the administrative expenses incurred in procuring the construction and maintenance of defence projects on behalf of the Department of National Defence and in procuring the construction of such other projects as are approved by Treasury Board.

Depreciation

Depreciation is provided by the straight-line method over five years.

Employee benefits

Employee benefits are expensed when earned by employees.

Pensions

During the year, the Corporation made payments of $553,815 ($530,674 in 1984) in respect of current contributions to the Public Service Superannuation Account of the Government of Canada. The Account is actuarially valued every five years. The Corporation's contributions and recorded liabilities are limited to the matching of the current and certain arrears contributions of employees. The Corporation is not required to make contributions with respect to actuarial deficiencies of the Account.

Parliamentary appropriations

The cost of operations is funded by parliamentary appropriations through the Department of National Defence Vote 15 to the extent of net annual cash requirements.

3. Contractors' security deposits

	1985	1984
	$	$
Bid deposits	191,700	41,550
Deposits on plans and specifications	41,550	76,400
	233,250	117,950

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

4. Provision for employee benefits

	1985	1984
	$	$
Termination benefits	2,638,627	2,588,800
Life insurance	91,553	97,303
Furlough benefits	181,530	158,059
	2,911,710	2,844,162

5. Deficit

The deficit of the Corporation is comprised primarily of the liabilities for employee benefits which will require funding from parliamentary appropriations in future years as they are paid.

6. Recoveries of expenses

The Corporation provides certain technical and administrative assistance to the Department of National Defence and other government departments and agencies on a cost-recovery basis. As at March 31, 1985 accounts receivable for recoveries were $51,228 (1984—$66,438).

During the year, in the normal course of operations, the Department of National Defence provided office space free of charge for 196 employees of the Corporation.

7. Lease commitments

The Corporation leases certain equipment and accommodation in the performance of its operations. The future aggregate minimum lease payments are:

	1985
	$
Year ending March 31	
1986	58,079
1987	56,774
1988	48,988
1989	46,178
1990	26,937
	236,956

8. Contingencies

Claims aggregating approximately $1,098,000 in respect of contractual obligations have been received by the Corporation, but are not reflected in the accounts. In the opinion of management and legal counsel, the position of the Corporation is defensible, however the final outcome of such claims is not determinable. Any settlements resulting from the resolution of these claims will be funded through parliamentary appropriations of the Department of National Defence, in the year in which the settlements occur.

9. Supplementary information

The Corporation's contracting activity on behalf of government departments and agencies is summarized below:

	1985	1984
	(in thousands of dollars)	
Contracts in progress at beginning of the year	327,022	287,352
Contracts awarded	243,287	175,118
	570,309	462,470
Contracts completed	165,554	135,448
Contracts in progress at end of the year	404,755	327,022
Payments on contracts in progress at end of the year	294,219	244,055
Work outstanding on contracts in progress at end of the year	110,536	82,967

10. Comparative figures

Certain comparative figures for 1984 have been reclassified to conform with the 1985 presentation.

SUMMARY PAGE

EXPORT DEVELOPMENT CORPORATION

MANDATE

To facilitate and develop export trade by the provision of insurance, guarantees, loans and other financial facilities.

BACKGROUND

Funding from Canada for Corporate Account transactions is provided by loans and equity infusions, but the growth of the corporation's business in recent years has been financed mainly by its borrowing in the private markets. Apart from its corporate activities, EDC administers for Canada certain export financing transactions considered to be in the national interest for Canada, including those made pursuant to section 31 of the *EDC Act*.

CORPORATION DATA

HEAD OFFICE	151 O'Connor Street 14th Floor P.O. Box 655 Ottawa, Ontario K1P 5T9
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
MEANS OF INCORPORATION	Established in 1969 by the *Export Development Act* (R.S.C. 1970, C. E-18).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Sylvain Cloutier
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	**1983**	**1982**	**1981**
CORPORATE ACCOUNT				
At the end of the year				
Total Assets	6,611	6,063	5,282	4,270
Obligations to the private sector	5,113	4,511	3,844	2,973
Obligations to Canada	258	376	448	529
Equity of Canada	855	769	651	535
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	79	116	115	40
CANADA ACCOUNT				
At the year-end				
Funded by Canada, cumulative	1,061	900	753	686

EXPORT DEVELOPMENT CORPORATION

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements contained in this annual report have been prepared by management in accordance with accounting principles generally accepted in Canada, consistently applied, which conform in all material respects with international accounting standards. The integrity and objectivity of the data in these financial statements are management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements. In support of its responsibility, management maintains financial and management control systems and practices to provide reasonable assurance as to the reliability of financial information, that the assets are safeguarded and the operations are carried out effectively. The Corporation has an internal audit department whose functions include reviewing internal controls and their application, on an ongoing basis.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through the Audit Committee of the Board, which is composed of directors who are not employees of the Corporation. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis.

The Board of Directors is responsible for all business undertaken by the Corporation. Contracts which, in the opinion of the Board of Directors, involve risks for a term or an amount in excess of that which the Corporation would normally undertake, may be entered into under the authority of the Governor in Council where the Minister considers them to be in the national interest. The Board of Directors is not accountable for such contracts, its obligation in relation thereto being limited to ensuring that they are administered in a sound manner. Funds required for such contracts are paid to the Corporation by Canada, and funds recovered are remitted to Canada, net of amounts withheld to cover related administrative expenses. The administration of accounts on behalf of Canada are shown in Note 10 to the Corporation's financial statements.

The Auditor General of Canada conducts an independent examination, in accordance with generally accepted auditing standards, and expresses his opinion on the financial statements. His examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to enable him to report whether the financial statements are presented fairly and whether the transactions that have come to his notice during the course of his examination have been in accordance with stated authorities. The Auditor General has full and free access to the Audit Committee of the board and meets with it on a regular basis.

SYLVAIN CLOUTIER
Chairman of the Board and President

B.A. CULHAM
Senior Vice-President, Finance and Treasurer

AUDITOR'S REPORT

THE RIGHT HONOURABLE JOE CLARK, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of Export Development Corporation as at December 31, 1984 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, the transactions of the Corporation that have come to my notice in the course of my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Export Development Act and the by-laws of the Corporation.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 27, 1985

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

ASSETS	1984	1983
Loans receivable (Note 2)		
Principal	5,716,384	5,141,041
Less: participation by other lenders	65,906	90,304
	5,650,478	5,050,737
Accrued interest and fees	272,054	188,496
	5,922,532	5,239,233
Less: allowance for losses on loans	83,261	62,342
	5,839,271	5,176,891
Investments		
Cash and short-term deposits	677,504	814,360
Canada bonds at amortized cost (market value:1984—$4,481, 1983—$9,381)	5,048	10,053
Accrued interest	10,330	7,782
	692,882	832,195
Other assets		
Unamortized debt discount and issue expenses	47,235	24,246
Other	32,048	29,691
	79,283	53,937
	6,611,436	6,063,023

LIABILITIES	1984	1983
Loans payable		
Short-term	1,533,345	1,238,748
Long-term (Note 3)	3,837,615	3,648,599
Accrued interest	179,091	174,139
	5,550,051	5,061,486
Other liabilities and deferred revenues		
Accounts payable	51,259	91,639
Deferred revenues and other credits	133,293	120,479
Allowance for claims on insurance and guarantees	22,287	20,356
	206,839	232,474
SHAREHOLDER'S EQUITY		
Share capital (Note 4)	660,000	581,000
Retained earnings	194,546	188,063
	854,546	769,063
	6,611,436	6,063,023

Commitments and contingent liabilities (Note 5)

Approved by the Board of Directors:

SYLVAIN CLOUTIER
Chairman of the Board and President

B. A. CULHAM
Senior Vice-President, Finance and Treasurer

EXPORT DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984	1983
Loans and guarantees		
Interest earned	553,469	462,150
Fees earned	19,611	15,264
Investment interest earned	81,481	70,032
	654,561	547,446
Interest expense		
Long-term	436,928	423,932
Short-term	175,434	93,422
Provision for losses on loans	24,120	9,671
	636,482	527,025
	18,079	20,421
Insurance and guarantees		
Premiums and fees earned	17,433	17,897
Investment interest earned	5,613	2,726
	23,046	20,623
Provision for claims	6,411	8,823
	16,635	11,800
Income from operations	34,714	32,221
Administrative expenses	28,231	30,245
Net income	6,483	1,976
Retained earnings		
Beginning of year	188,063	186,087
End of year	194,546	188,063

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984	1983
Funds provided		
Long-term loans payable	795,416	734,806
Loans receivable repaid	578,690	486,257
Share capital issued	79,000	116,000
Fees and premiums received	47,321	53,609
Canada bonds sold and matured	5,005	16,444
Total funds provided	1,505,432	1,407,116
Funds employed		
Net income	(6,483)	(1,976)
Items not affecting funds		
Provision for claims and losses on loans	(30,531)	(18,494)
Net increase in accruals and deferrals	165,662	78,907
To operations	128,648	58,437
Increase in loans receivable	949,955	890,897
Long-term loans payable repaid	661,196	372,874
Canada loans repaid	119,366	71,985
Decrease (increase) in accounts payable	42,775	(22,994)
Participation by other lenders repaid	29,032	53,851
Fixed asset expenditures	5,590	2,203
Claims paid, net of recoveries	323	23,631
Total funds employed	1,936,885	1,450,884
Decrease in funds	431,453	43,768
Represented by		
Increase in short-term loans payable	294,597	279,875
Decrease (increase) in cash and short-term deposits	136,856	(236,107)
	431,453	43,768

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1984

1. Summary of significant accounting policies

These financial statements are prepared in accordance with accounting principles generally accepted in Canada, consistently applied, and conform in all material respects with International Accounting Standards. A summary of significant accounting policies follows:

Loan interest earned

Interest is accrued on principal receivable until such time as the Corporation accelerates all payments falling due under a loan agreement or when, in the opinion of management, there is significant doubt as to its collectibility or the loan becomes non-current. Non-current is defined as any rescheduled loan where a significant payment has not been received for one year.

Finance and service charges, which are paid by exporters, are taken into interest earned over the disbursement and repayment periods of a loan.

Loan fees earned

Administration fees are taken into income as earned over the disbursement and repayment periods of a loan, and standby fees are taken into income over the disbursement period.

Exposure fees, which are paid by exporters, are taken into income over the disbursement and repayment periods of a loan.

Investment interest earned

Investment interest earned is prorated between loans and guarantees and insurance and guarantees on the basis of average funds invested.

Interest expense

Interest expense includes the amortization of debt discount and issue expenses which is charged over the life of the debt on a straight-line basis.

Allowance for losses on loans receivable

The allowance for losses on loans is based on a review of collectibility of all outstanding loans to sovereign and commercial borrowers. In respect of this review, the Corporation recognizes that the future economic and political conditions in some of the countries where the Corporation has made loans are subject to varying degrees of uncertainties and pressures. Accordingly, delays in the repayment of principal and interest may occur from time to time.

In the case of loans made to or guaranteed by sovereign borrowers, that is the governments of countries or their agencies, payment delays are not necessarily indicative of a future loss requiring an allowance. Sovereign entities and their international financial obligations do not have commercial mortality, and the international system does not allow the unilateral denial of a sovereign obligation. Furthermore, the international system provides several mechanisms and institutions through which countries facing repayment difficulties can effect remedial measures in agreement with their creditors. Therefore, except in the rare instance of a write-off of asset value agreed to by creditors, the ultimate collectibility of a sovereign obligation, and thus its asset value, is not, in the opinion of management, subject to question although delays may have to be accepted.

It is the policy of the Corporation to set aside from income, in addition to any specific provisions made as a result of the review of the outstanding loans, an amount sufficient to maintain an accumulated non-specific allowance proportionate to the total loan principal and interest receivable for which no specific provision has been made.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

Insurance premiums

For global export insurance policies, premiums are taken into income at the commencement of coverage. Premiums on other export insurance policies are taken into income using methods which generally reflect the exposures over the terms of the policies. Foreign investment insurance premiums are taken into income evenly over the terms of coverage, except that the premium in the first year is taken into income in its entirety when received.

Allowance for claims on insurance and guarantees

The Corporation provides for claims based on claims experience augmented, if necessary, by a specific provision based on a review of contingent liabilities. Claims payments are recorded at estimated recoverable values and included with other assets. Subsequent net gains or losses on recovery are credited or charged to income.

Translation of foreign currency

The Corporation hedges its U.S. dollar assets and liabilities on a total portfolio basis. Any net exposure to future changes in the U.S. dollar foreign exchange rates is due to short-term timing differences in cash flows. It is the Corporation's policy to manage assets and liabilities denominated in U.S. dollars in such a way as to minimize this net exposure. Accordingly, assets and liabilities denominated in U.S. dollars are translated into Canadian dollars at exchange rates prevailing at year-end.

Gains and losses relating to the translation of unhedged long-term foreign currency assets or liabilities in other than U.S. dollars are deferred and amortized on a straight-line basis over the remaining life of the asset or liability. The unamortized balance of the deferred exchange gains or losses is included in deferred revenues or other assets.

Income and expenses are translated at average monthly exchange rates in effect during the year. Exchange gains and losses resulting from the translation of foreign currency balances and transactions are reported with investment interest earned.

2. Loans receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, are at interest rates established in competition with similar export credit agencies in other countries and are generally below commercial rates. These loans mature as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Overdue	154,391	79,939
1984		571,419
1985	667,067	606,429
1986	692,068	597,504
1987	674,885	574,161
1988	704,733	580,920
1989	655,644	523,053
1990-1994	1,795,150	1,329,114
1995 and thereafter	306,540	188,198
	5,650,478	5,050,737
Commercial loans included above	1,509,481	1,467,571

The geographic distribution of these loans is as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Pacific	400,345	341,236
North Asia	272,239	274,830
South Asia	120,753	109,894
Middle East and East Africa	487,842	451,741
North and West Africa	1,089,087	857,741
Eastern Europe	647,212	620,133
Western Europe	643,800	626,450
USA and Caribbean	715,181	628,678
Mexico and Central America	369,895	370,954
South America East	471,706	430,879
South America West	432,418	338,201
	5,650,478	5,050,737

During 1984, overdue interest of $141,019 thousand (1983—$61,011 thousand) was recognized as earned, and interest not accrued on non-current loans amounted to $2,966 thousand (1983—$2,619 thousand).

The geographic distribution of the overdue principal and interest, in the amounts of $154,391 thousand (1983—$79,939 thousand) and $141,019 thousand (1983—$61,011 thousand) respectively, is as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Pacific	880	819
Middle East and East Africa	5,252	12,235
North and West Africa	22,385	21,485
Eastern Europe	67,685	35,482
Western Europe	9,979	4,740
USA and Caribbean	10,082	9,691
Mexico and Central America	33,601	15,242
South America East	96,240	33,936
South America West	49,306	7,320
	295,410	140,950

In order to facilitate the collectibility of some loans or portions of loans, the Corporation has rescheduled principal and interest payments in the following amounts:

	December 31	
	1984	1983
	(in thousands of dollars)	
During the year		
Sovereign—Principal	48,358	39,487
—Interest	18,620	18,331
	66,978	57,818
Balance of rescheduled loans outstanding		
Sovereign	213,031	205,515
Commercial	4,598	9,805
	217,629	215,320
Amounts overdue	7,297	5,764

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

3. Long-term loans payable

Long-term loans payable are as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Commercial loans		
Interest rates from 5.38% to 16.88% (1983—5.38% to 16.88%)	3,579,931	3,272,246
Canada loans		
Interest rates from 5.50% to 9.25% (1983—5.50% to 9.25%)	257,684	376,353
	3,837,615	3,648,599

These loans mature as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
1984		733,687
1985	489,153	470,901
1986	4[illegible],949	427,828
1987	867,747	822,711
1988	1,101,961	1,047,971
1989	491,917	59,908
1990-1994	443,888	85,593
	3,837,615	3,648,599

4. Share capital

The authorized share capital is $1.5 billion consisting of 15 million shares with a par value of $100 each. The number of shares issued and fully paid is as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Beginning of year	5,810	4,400
Issued	790	1,410
End of year	6,600	5,810

5. Statutory limits, commitments and contingent liabilities

The Export Development Act (the Act) allows the Corporation to have outstanding loans and commitments to foreign borrowers up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Loans receivable, net of participation	5,650,478	5,050,737
Undisbursed commitments on signed loan agreements, net of participation without recourse, most of which were signed between December, 1975 and December, 1984 at face rates from 7.75% to 13.60% (1983—between December, 1975 and December, 1983 at face rates from 7.80% to 14.10%)	3,302,566	3,067,185
Participation by other lenders with recourse in loans receivable	1,610	5,424
Less: amounts not subject to statutory limit	88,761	86,990
	8,865,893	8,036,356
Contingent liabilities included above	1,610	5,424

It is anticipated that undisbursed commitments under signed loan agreements will be disbursed as delivery of goods and services or progress on projects is achieved, the average period of disbursement being typically three years. The Corporation expects to fund these commitments near the time of disbursement by issuing a combination of debt instruments in world capital markets at commercial rates of interest and capital stock, while generally attempting to match debt maturities and currencies with those of its average export loans. Owing to fluctuations in interest rates and other factors beyond its control, the Corporation is not always able to fund its undisbursed loan commitments at interest rates which would result in a profit.

The Act also specifies that the Corporation can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $15 billion. The position against this limit, determined in accordance with the requirements of the Act, is as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Insurance and related guarantees	2,274,935	2,262,129
Loan guarantees —Disbursed	185,038	180,827
—Undisbursed	7,874	5,676
	2,467,847	2,448,632
Contingent liabilities included above	2,009,817	1,865,717

The Act allows the Corporation to borrow up to a maximum of ten times the aggregate of its paid-in capital from time to time and the retained earnings determined in accordance with the most recent audited financial statements. As at December 31, 1984, this formula produced a limit of $8,481 million, (1983—$7,671 million) against which borrowings amounted to $5,371 million (1983—$4,887 million).

6. Short-term deposits and loans payable

Activity in respect to short-term deposits and loans payable was as follows:

	Year ended December 31	
	1984	1983
	(in thousands of dollars)	
Short-term deposits		
Daily average	820,600	708,900
High	1,248,700	1,077,300
Low	416,800	356,100
Short-term loans payable		
Daily average	1,670,600	1,004,800
High	2,147,800	1,449,100
Low	1,209,500	636,000

The Corporation also had lines of credit and overdraft facilities aggregating $2,095 million at December 31, 1984 (1983—$1,400 million).

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

7. Foreign currency balances

The Corporation has substantial assets and liabilities in U.S. dollars and in other currencies. The Canadian dollar equivalent is as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
U.S. Dollars		
Assets	4,522,260	3,957,147
Liabilities	4,499,725	4,077,494
	22,535	(120,347)
Forward exchange contracts	4,593	48,770
Net exposure	27,128	(71,577)
Rate of exchange U.S. $1.00	1.3217	1.2444
Swiss francs, Yen and Deutsche marks		
Assets	24,309	9,057
Liabilities	193,470	122,587
	(169,161)	(113,530)
Forward exchange contracts	(6,054)	110,156
Net exposure	(175,215)	(3,374)

8. Related party transactions

Transactions with Canada are summarized as follows:

	Year ended December 31	
	1984	1983
	(in thousands of dollars)	
Income and expense items		
Interest expense	23,758	33,187
Less: administrative expenses recovered	6,472	2,834
interest earned	925	2,269
	16,361	28,084
Amounts due to (due from) Canada		
Canada bonds, bearing interest at rates from 9.50% to 9.75% (1983—9.50% to 9.75%) maturing 1985 through 1994	(5,048)	(10,053)
Accrued interest receivable	(23)	(226)
Accounts administered for Canada (Note 10)	19,255	28,395
Long-term loans payable	257,684	376,353
Accrued interest payable	7,175	10,958
Unused parliamentary appropriation		39,000
Other liabilities		9,136
	279,043	453,563

The Government of Canada intends to recommend that Parliament appropriate such funds as are necessary to cover losses, if any, of the Corporation. To date, no such funds have been necessary.

The Corporation is not subject to the requirements of the Income Tax Act with respect to its earnings.

The Corporation also enters into transactions with other Crown corporations in the normal course of business.

9. Segmented information

Loans and insurance are the Corporation's significant industrial segments.

Loans and guarantees and insurance and guarantees on the Statement of Income and Retained Earnings reflect income from operations of the two segments before deduction of administrative expenses.

The assets of the Corporation are predominantly identifiable with the loans and guarantees program. The geographic distribution of loans is shown in Note 2.

Loan interest and fees earned outside Canada for the year ended December 31, 1984 was $551 million (1983—$461 million).

Insurance premiums and fees are earned in Canada.

10. Accounts administered for Canada

(a) Pursuant to The Act, the Corporation administers for Canada certain loans and insurance programs entered into under the authority of the Governor in Council for which the Board of Directors is not accountable other than in respect of the administration of the contracts.

The summarized financial information set out below is provided for purposes of accountability to Parliament and is consolidated annually, as at March 31, with the financial statements of the Government of Canada which are reported upon separately by the Auditor General of Canada. This financial information has been prepared in all material respects in accordance with the accounting policies set out in Note 1, except that no allowance has been made for losses on loans receivable and, consistent with the stated accounting policies of the Government of Canada, no allowance has been made for claims on insurance and guarantees.

Loans receivable, which are recorded at amounts disbursed net of repayments, include some loans where the interest rates were significantly below commercial rates at the time the contract was entered into.

	December 31	
	1984	1983
	(in thousands of dollars)	
Assets		
Loans receivable (Note 10 (b))		
Principal	985,188	865,002
Less: participation by other lenders	19,744	30,185
	965,444	834,817
Accrued interest and fees	76,299	46,337
Other receivables	15	1,695
Due from the Corporation (Note 8)	19,255	28,395
	1,061,013	911,244
Liabilities		
Deferred revenues		10,915
Net assets	1,061,013	900,329

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

These net assets were funded by Canada as follows:

	Year ended December 31	
	1984	1983
	(in thousands of dollars)	
Funds provided by Canada less repayments of principal and interest, net of participation	19,876	51,938
Loans interest, fees, insurance and guarantee premiums earned	111,774	81,130
Claims paid, net of recoveries	(5,591)	(3,456)
Administrative expenses	(6,472)	(2,834)
Increase in payables to Canada	41,097	20,546
	160,684	147,324
Net assets funded by Canada		
Beginning of year	900,329	753,005
End of year	1,061,013	900,329

(b) Canada account loans receivable

Loans receivable from both sovereign and commercial borrowers, net of participation by other lenders, mature as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Overdue	78,712	49,835
1984		62,215
1985	72,261	68,359
1986	75,176	71,229
1987	74,034	70,103
1988	65,284	61,829
1989	52,568	50,434
1990-1994	323,047	253,525
1995 and thereafter	224,362	147,288
	965,444	834,817
Commercial loans included above	73,987	78,743
Overdue interest	61,583	32,601

In order to facilitate the collectibility of some loans or portions of loans, agreements have been concluded with the approval of the Governor in Council to reschedule principal and interest payments due in the current year in the following amounts:

	December 31	
	1984	1983
	(in thousands of dollars)	
During the year		
Sovereign—Principal	8,758	5,481
—Interest	1,782	2,673
	10,540	8,154
Balance of rescheduled loans outstanding Sovereign	52,175	43,713
Amounts overdue	6,413	2,673

(c) Canada account statutory limits, commitments and contingent liabilities

The Act allows the Accounts administered for Canada to have outstanding loans and commitments to foreign borrowers up to a maximum of $6 billion. The position against this limit, determined in accordance with the requirements of the Act, is as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Loans receivable, net of participation	965,444	834,817
Undisbursed commitments on signed loan agreements, net of participation without recourse	373,237	529,000
Participation by other lenders with recourse in loans receivable	19,744	30,185
Less: amounts not subject to statutory limit	2,591	3,109
	1,355,834	1,390,893
Contingent liabilities included above	19,744	30,185

The Act also specifies that the Accounts administered for Canada can incur liabilities under contracts of insurance, related guarantees and guarantees pertaining to the lending program up to a maximum of $7 billion. The position against this limit, determined in accordance with the requirements of the Act, is as follows:

	December 31	
	1984	1983
	(in thousands of dollars)	
Insurance and related guarantees	428,139	417,418
Loan guarantees—Disbursed		6,831
	428,139	424,249
Contingent liabilities included above	374,049	360,461

SUMMARY PAGE

FARM CREDIT CORPORATION

MANDATE

To assist Canadian farmers to establish and develop viable farm enterprises through the provision of long-term credit and other financial services.

BACKGROUND

Since 1959, under the authority of the *Farm Credit Act* the corporation has made loans to farmers for the purchase of farm lands, for permanent farm improvements, for the purchase of livestock and machinery, and to refinance debt. Under the authority of the *Farm Syndicates Credit Act* the corporation may make loans to groups of farmers for the joint acquisition of agricultural facilities and equipment. The maximum loan for an individual farmer is $350,000 and for a syndicate is $100,000. As of March 31, 1985 the corporation had 79,270 loans outstanding. The corporation has 635 employees stationed at headquarters, seven regional offices and about 100 district and field offices.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2314 Station D 434 Queen Street Ottawa, Ontario K1P 6J9
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Wise, P.C., M.P.
DEPARTMENT	Agriculture
MEANS OF INCORPORATION	Established in 1959 by the *Farm Credit Act*. Its predecessor was the Canadian Farm Loan Board, founded in 1929.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Eiliv H. Anderson
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	4,940	4,901	4,300	3,854
Obligations to the private sector	571	306	50	nil
Obligations to Canada	4,110	4,310	3,955	3,584
Equity of Canada	129	131	164	154
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary	(171)*	642	558	503

* This net non-budgetary amount takes account of $28 million infusion of capital.

FARM CREDIT CORPORATION

MANAGEMENT REPORT

The accompanying financial statements of Farm Credit Corporation and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. The financial statements include some amounts that are necessarily based on management's best estimates and judgement.

The financial statements have been prepared by management in accordance with accounting principles which are generally accepted in Canada and which have been consistently applied. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal controls is augmented by internal audit which conducts periodic reviews of different aspects of the Corporation's operations. In addition, the internal and external auditors have full and free access to the Audit Committee of the Board, which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been independently examined by the Corporation's auditor, the Auditor General of Canada, and his report is included herein.

EILIV H. ANDERSON
Chairman and Chief Executive Officer

WILLIAM G. MANN
Comptroller and Chief Financial Officer

AUDITOR'S REPORT

THE HONOURABLE JOHN WISE, P.C., M.P.
MINISTER OF AGRICULTURE

I have examined the balance sheet of Farm Credit Corporation as at March 31, 1985 and the statements of operations and deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Farm Credit Act and the by-laws of the Corporation.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 5, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Cash		40,828
Accounts receivable	92	396
Loans receivable (Note 3)	4,992,728	4,917,100
Less: allowance for loan losses	105,400	86,650
	4,887,328	4,830,450
Real estate	26,987	14,301
Fixed assets	1,738	1,580
Unamortized debt issue expenses	24,084	13,667
	4,940,229	4,901,222

LIABILITIES	1985	1984
Bank indebtedness	161	
Accounts payable and accrued liabilities	6,223	5,981
Short-term notes	97,333	
Provision for employee termination benefits	2,844	2,495
Loans payable (Note 4)	4,704,563	4,761,863
	4,811,124	4,770,339
EQUITY OF CANADA		
Contributed capital (Note 5)	218,333	189,933
Deficit	89,228	59,050
	129,105	130,883
	4,940,229	4,901,222

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

EILIV H. ANDERSON
Chairman and Chief Executive Officer

PAUL BABEY
Vice-Chairman and Chief Operating Officer

FARM CREDIT CORPORATION—*Continued*

STATEMENT OF OPERATIONS AND DEFICIT FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Interest income		
Loans receivable	514,410	481,336
Investments	12,851	5,924
	527,261	487,260
Interest expense		
Loans payable	466,670	441,508
Short-term notes	13,312	4,312
	479,982	445,820
Net interest income	47,279	41,440
Provision for loan losses	46,278	65,708
	1,001	(24,268)
Fees and other income	907	2,516
	1,908	(21,752)
Administrative expenses		
Salaries and employee benefits	23,978	23,718
Office accommodation	2,353	2,273
Travel	2,183	2,509
Other	3,572	3,143
	32,086	31,643
Loss before extraordinary item	30,178	53,395
Extraordinary item (Note 6)		3,319
Loss for the year	30,178	56,714
Deficit at beginning of the year	59,050	2,336
Deficit at end of the year	89,228	59,050

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Funds provided		
Loans from capital markets	167,543	255,599
Net increase (decrease) in short-term notes	97,333	(5,000)
Loans receivable repaid	235,247	230,024
Capital contributed by Canada	28,400	23,900
	528,523	504,523
Funds applied		
Operations		
Loss before extraordinary item	30,178	53,395
Items not involving cash		
Provision for loan losses	(46,278)	(65,708)
Increase in interest due from borrowers	45,754	26,527
Net change in accrued interest	32,458	17,153
Other	3,322	8,680
Cash applied to operations	65,434	40,047
Loans repaid to Canada	867,025	263,966
Less: loans from Canada	667,200	618,300
	199,825	(354,334)
Loans to farmers	270,798	806,991
Less: loans refinanced	12,605	20,959
	258,193	786,032
Losses on loans receivable and write-down of real estate	27,528	13,728
Increase in real estate	12,686	6,669
Net change in other assets and liabilities	5,846	785
	46,060	21,182
	569,512	492,927
Increase (decrease) in cash	(40,989)	11,596
Cash at beginning of the year	40,828	29,232
Cash at end of the year	(161)	40,828

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. The Corporation

Farm Credit Corporation was established in 1959 by the Farm Credit Act as the successor to the Canadian Farm Loan Board and is a Crown corporation named in Schedule C, Part I of the Financial Administration Act. The Corporation's prime objective is to assist Canadian farmers to establish and develop viable farm enterprises through the use of long-term credit as provided for by the Farm Credit Act.

The Corporation also administers the lending program authorized under the Farm Syndicates Credit Act which was originally introduced as the Farm Machinery Syndicates Credit Act in 1964. It provides for loans to groups or syndicates of farmers organized to share in the purchase and use of farm machinery, buildings and installed equipment.

Under the provisions of the Farm Credit Act, the Corporation is also required to administer certain programs assigned to it by the Government. The Corporation extended credit under the Special Farm Financial Assistance Program, a temporary program which expired in June 1984, introduced to assist farmers in financial difficulty.

FARM CREDIT CORPORATION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

2. Significant accounting policies

(a) Allowance for loan losses

The allowance for loan losses relates to loans receivable and represents an estimate of future probable losses on the accounts outstanding at the end of the year. With respect to this estimate, the Corporation recognizes that future economic and agricultural conditions are not predictable and, therefore, their impact on the collectability of loans is uncertain.

Actual losses on loans and write-downs of acquired real estate to net realizable value are charged to the allowance while recoveries of loan losses are credited to the allowance. The adjustment of the allowance to the appropriate level is charged to operations as a provision for loan losses.

(b) Revenue recognition

Interest income is recorded on an accrual basis.

Loan application fees are recorded when received. Appraisal fees withheld from loan funds are recorded at the time the loans are disbursed. Partial discharge fees are recorded when the discharge occurs.

Service charges earned on loans to farm syndicates are recorded when loans are disbursed.

Penalties charged on loan prepayments are recorded at the time the prepayments are applied as a reduction of loan principal.

(c) Real estate

Real estate is carried at the lower of cost and net realizable value. It represents farm property acquired in the process of administering the outstanding loans receivable and must be disposed of within five years of acquisition or such further period as the Governor in Council may prescribe.

(d) Fixed assets

Fixed assets are recorded at cost less accumulated depreciation. Leasehold improvements are amortized using the straight-line method over the term of the lease and one renewal period. Computer hardware and software are depreciated using the straight-line method over their estimated useful lives. Other fixed assets are depreciated using the diminishing balance method at annual rates of 20% for furniture and equipment and 30% for automobiles.

(e) Debt issue expenses

Discounts and expenses relating to the issuance of debt are amortized on a straight-line basis over the life of the debt and included in interest expense on loans payable.

(f) Translation of foreign currencies

Loans payable in foreign currencies are hedged by currency conversion agreements and are translated into Canadian dollars at the rates provided therein. The differences between the ultimate amounts payable at the contracted rates and the cash proceeds of the debt issues are considered to be financing costs and are therefore amortized by charges to interest expense over the lives of the obligations on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the balance sheet. The related interest payable on these debt issues is also hedged by currency conversion agreements and is translated into Canadian dollars at such contract rates.

(g) Pension plan

The Corporation's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are made equally by both employees and the Corporation, and these contributions in respect of current service are expensed during the year in which the services are rendered.

(h) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to severance benefits provided for under their terms of employment. The liability for these benefits is recorded as the benefits accrue to the employees.

(i) Income taxes

The Corporation records income taxes on the tax allocation basis which recognizes the income tax effect on transactions when they are recorded in accounting income, regardless of when such items are recognized for tax purposes.

3. Loans receivable

	Maturities not exceeding	Annual interest rate %	1985	1984
			(in thousands of dollars)	
Loans to farmers, secured by mortgages	30 years	5-7 ⅞	669,626	718,747
	30 years	8-10 ⅞	1,895,046	1,966,614
	30 years	11-13 ⅞	2,180,322	1,582,323
	30 years	14-16 ¾	205,247	610,782
			4,950,241	4,878,466
Loans to farm syndicates, secured by notes	15 years	6 ¼-17 ½	11,512	13,770
Loans receivable from real estate sales, secured by agreements for sale or mortgages	27 years	5-16 ¾	25,020	18,652
Loans receivable under the Small Farm Development Program, secured by agreements for sale	20 years	7-10	5,955	6,212
			4,992,728	4,917,100

Maturities by fiscal year are as follows:

	1985	1984
	(in thousands of dollars)	
1985		429,450
1986	502,998	118,421
1987	138,036	126,558
1988	148,228	135,036
1989	158,937	144,046
1990	170,538	154,560
1991 through 2015	3,873,991	3,809,029
	4,992,728	4,917,100

At March 31, 1985 accrued interest of $263.0 million (1984—$255.6 million) and arrears of $164.2 million (1984—$110.5 million) are included in loans receivable and shown as maturing in the year ending March 31, 1986.

Prepayments of principal from farmers of $101.6 million (1984—$129.5 million) were received during the year.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

4. Loans payable

	Maturities not exceeding	Annual interest rate %	1985	1984
			(in thousands of dollars)	
Loans from Canada, secured by notes Farm Credit Act	20 years	4-7 ⅞	726,078	826,201
	20 years	8-10 ⅞	1,550,144	1,563,447
	20 years	11-13 ⅞	1,815,966	1,521,803
	20 years	14-16 ¾		377,234
			4,092,188	4,288,685
Farm Syndicates Credit Act	7 years	8-16 ½	10,518	13,367
Small Farm Development Program	20 years	6-9	7,323	7,802
			4,110,029	4,309,854
Loans from the capital markets, secured by notes Farm Credit Act	10 years	9-12 ⅞	461,575	299,992
Amounts owing in respect of interest rate and currency conversion agreements	10 years	10-10 ⅞	11,568	5,608
			4,583,172	4,615,454
Accrued interest			121,391	146,409
			4,704,563	4,761,863

Maturities by fiscal year are as follows:

	1985	1984
	(in thousands of dollars)	
1985		348,463
1986	318,260	201,136
1987	191,198	191,157
1988	187,996	188,293
1989	203,330	204,051
1990	830,469	213,946
1991 through 2004	2,973,310	3,414,817
	4,704,563	4,761,863

At March 31, 1985 accrued interest of $121.4 million (1984—$146.4 million) is shown as maturing in the year ending March 31, 1986.

By Order in Council, the Minister of Finance is authorized to provide a net increase in loans from Canada of $90.0 million for the year ending March 31, 1986. The Corporation has also received approval to borrow an amount not exceeding $326.7 million from capital markets during the fiscal year ending March 31, 1986. However, the total borrowed from these two sources shall not exceed $326.7 million.

5. Contributed capital

The contributed capital of the Corporation represents the amount received from Canada under Section 12 of the Farm Credit Act. The statutory limit on this amount is $225.0 million (1984—$225.0 million). During the year, capital of $28.4 million (1984—$23.9 million) was contributed by Canada.

6. Income taxes

At March 31, 1985 the Corporation has available various timing differences of approximately $89.0 million which have not been recognized in the accounts and which result primarily from differences between the provision for loan losses charged to operations and the amount claimed for tax purposes pursuant to Section 33 of the Income Tax Act.

The amount of $3.3 million in potential future tax reductions recorded as an asset at March 31, 1983 was written-off as an extraordinary item in the year ended March 31, 1984 as the Corporation determined that it was no longer appropriate to record these benefits.

7. Limits on borrowing

The Farm Credit Act limits the aggregate amount outstanding of the principal borrowings by the Corporation pursuant to the Act to twenty-five times the capital of the Corporation. At March 31, 1985 the Corporation's outstanding borrowings under this Act, comprising short-term notes of $97.1 million and loans payable of $4,560.3 million, were 21.33 times the capital of $218.3 million (1984—24.20 times).

The Farm Syndicates Credit Act limits the loans from Canada pursuant to the Act to twenty-five million dollars. At March 31, 1985 the Corporation's loans from Canada under this Act were $10.5 million (1984—$13.4 million).

8. Commitment to farmers

As at March 31, 1985 loans to farmers approved but not disbursed amounted to $41.2 million (1984—$61.0 million), most of which were approved at rates ranging from 12 ¾% to 13 ½%. It is expected that the majority of these loans will be disbursed within the six-month period ending September 30, 1985 from funds to be borrowed by the Corporation at prevailing commercial rates of interest at the time of borrowing.

9. Operating leases

The future minimum lease payments by fiscal year required under operating leases having initial non-cancellable lease terms in excess of one year are as follows:

	(in thousands of dollars)
1986	1,678
1987	1,507
1988	1,026
1989	704
1990	585
1991 and subsequent	2,235
	7,735

These leases generally provide for the payment by the Corporation of real estate taxes and operating expenses in excess of those amounts established at the commencement of the lease term.

10. Segmented information

The Corporation operates in one business segment, providing long-term loans to Canadian farmers.

11. Comparative figures

The 1984 comparative figures have been reclassified to reflect the presentation adopted in 1985.

SUMMARY PAGE

FEDERAL BUSINESS DEVELOPMENT BANK

MANDATE

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice.

BACKGROUND

Since 1974, the bank has provided financial assistance to Canadian firms by acting as a supplementary lender and a source of equity financing. It also provides financial planning, counselling and training, and other management services.

CORPORATION DATA

HEAD OFFICE	800 Victoria Square Montreal, Quebec H4Z 1L4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Sinclair Stevens, P.C., Q.C., M.P.
DEPARTMENT	Regional Industrial Expansion
DATE AND MEANS OF INCORPORATION	Established in 1974 under the *Federal Business Development Bank Act* (Successor to the Industrial Development Bank, established 1944).
CHIEF EXECUTIVE OFFICER	Guy A. Lavigueur
CHAIRMAN	Harold H. MacKay, Q.C.
AUDITOR	Maheu Noiseux and Price Waterhouse

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-83**	**1981-82**
At the end of the period				
Total Assets	1,566	1,616	1,907	1,958
Obligations to the private sector	1,023	921	1,004	940
Obligations to Canada	263	420	592	763
Equity of Canada	202	200	207	163
Cash from Canada in the period				
— budgetary	31	78	118	18
— non-budgetary	nil	nil	26	46

FEDERAL BUSINESS DEVELOPMENT BANK

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements were prepared by the management of the Federal Business Development Bank in accordance with the accounting principles generally accepted in Canada, consistently applied. The financial data contained in other sections of this annual report is consistent with the content of the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains a system of internal controls designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and proper records are maintained. The system of internal controls is augmented by audit and inspection staff who conduct periodic reviews of different aspects of the Bank's operations. In addition, the Vice-President Inspection and the Independent Auditors have full and free access to the Audit Committee of the Bank's Board of Directors which oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting.

These financial statements have been examined and reported upon by the Bank's independent auditors, Mr. Claude D. Henry, C.A., of Maheu Noiseux, Chartered Accountants, and Mr. Raymond J. Morcel, F.C.A., of Price Waterhouse, Chartered Accountants.

GUY A. LAVIGUEUR
President

AUDITORS' REPORT

THE HONOURABLE MINISTER OF REGIONAL
INDUSTRIAL EXPANSION
THE HONOURABLE MINISTER OF STATE
SMALL BUSINESSES

We have examined the balance sheet of the Federal Business Development Bank as at March 31, 1985 and the statements of operations, deficit and changes in cash position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at March 31, 1985 and the results of its operations and the changes in its cash position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come to our notice in the course of our examination of the financial statements were, in all significant respects, in accordance with Part XII of the Financial Administration Act and regulations, the Federal Business Development Bank Act and the by-laws of the Corporation.

RAYMOND J. MORCEL, F.C.A.
of Price Waterhouse

CLAUDE D. HENRY, C.A.
of Maheu Noiseux

Montreal, June 5, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Cash	504	418
Treasury bills	41,523	51,270
	42,027	51,688
Securities issued by Canada	40,495	40,690
Loans	1,560,019	1,626,727
Venture capital investments (Note 4)	34,640	34,567
Interest due and accrued	29,302	35,776
	1,623,961	1,697,070
Less: accumulated provision for losses (Note 5)	157,737	195,190
	1,466,224	1,501,880
Fixed assets, less accumulated depreciation	5,130	7,410
Unamortized debt issue expenses	3,371	5,509
Other assets	8,838	8,696
	1,566,085	1,615,873

LIABILITIES	1985	1984
Cheques outstanding	16,393	7,139
Short term notes	318,889	99,926
Accrued interest on short and long-term notes	49,787	58,521
Other liabilities	12,245	9,561
	397,314	175,147
Notes held by Canada (Note 6)	263,000	420,000
Notes payable, other than to Canada (Note 7)	703,708	820,968
	1,364,022	1,416,115
CAPITAL		
Capital paid in by Canada (Note 8)	456,600	449,600
Deficit	(254,537)	(249,842)
	202,063	199,758
	1,566,085	1,615,873

Contingent Liabilities (Note 9)

Approved by the Board:

H. H. MACKAY
Director

GUY A. LAVIGUEUR
Director

FEDERAL BUSINESS DEVELOPMENT BANK—*Continued*

FINANCIAL SERVICES

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1985	1984
Interest Income		
Loans	213,000	239,067
Venture capital investments	4,817	2,866
	217,817	241,933
Interest Expense		
Long-term notes	127,818	155,797
Short-term notes	17,027	8,847
	144,845	164,644
Net interest income	72,972	77,289
Provision for losses on loans, guarantees and venture capital investments	17,052	73,557
Net interest income after provision for losses	55,920	3,732
Non-Interest Expenses		
Salaries and staff benefits	34,785	46,236
Premises and equipment, including depreciation	8,858	10,078
Other expenses	13,243	13,812
	56,886	70,126
Charged to Management Services	1,898	2,116
Net non-interest expenses	54,988	68,010
Income (loss) before extraordinary item	932	(64,278)
Extraordinary item (Note 3)	(5,627)	
Net loss for the year	4,695	64,278

MANAGEMENT SERVICES

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1985	1984
Salaries and staff benefits	11,123	9,532
Premises and equipment	4,140	3,263
Training and information service publications	1,245	937
CASE counselling fees	2,829	2,731
Other expenses	7,178	6,045
	26,515	22,508
Charged by Financial Services	1,898	2,116
Total expenditures	28,413	24,624
Less: revenue from CASE counselling, training seminar registration and other activities	4,305	3,342
Amount recovered from the Department of Regional Industrial Expansion Vote 50 (Vote 65 in 1984)	24,108	21,282
Total expenditures were incurred as follows		
Management Counselling	7,162	6,696
Management Training	4,439	4,900
Information Services	10,064	7,084
Administration	3,475	2,877
Capital expenditures	1,375	951
	26,515	22,508
Charged by Financial Services	1,898	2,116
	28,413	24,624

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1985	1984
Deficit, beginning of year	249,842	185,564
Net loss for the year	4,695	64,278
Deficit, end of year	254,537	249,842

STATEMENT OF CHANGES IN CASH POSITION
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1985	1984
Source of cash		
Loans from sources other than Canada	50,000	
Net increase in short-term notes	218,963	5,483
Capital paid in by Canada	7,000	56,600
Repayments by borrowers and investees	355,782	423,463
Sale of securities		10,427
Other	1,613	5,451
	633,358	501,424
Income (loss) before extraordinary item	932	(64,278)
Items not requiring an outlay of cash		
Provision for losses	17,052	73,557
Depreciation	1,727	1,721
Amortization of debt issue expenses	2,948	3,728
Net changes in accrued interest	(2,260)	(4,450)
Cash flow from operations	20,399	10,278
	653,757	511,702
Use of cash		
Disbursements to borrowers and investees	347,602	249,408
Repayment of maturing notes	324,260	260,312
Debt issue expenses	810	
	672,672	509,720
Increase (decrease) in cash and Treasury bills, net of cheques outstanding	(18,915)	1,982

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Objectives and operations of the Corporation

Federal Business Development Bank is a Crown corporation wholly-owned by the Government of Canada, which was established December 20, 1974 by the Federal Business Development Bank Act, as the successor to the Industrial Development Bank which commenced operations in 1944.

The objectives of the Bank, as stated in the Act, are to promote and assist in the establishment of business enterprises in Canada by providing financial assistance, management counselling, management training, information and advice; giving particular consideration to the needs of small business enterprises.

The Bank's lending and investment banking operations are carried out by Financial Services. Management Services includes counselling, training and information services. A separate statement of operations is shown for Management Services since it is funded directly by Parliamentary appropriation.

Federal Business Development Bank is for all purposes of its Act an agent of the Government of Canada, and as such all liabilities of the Corporation are direct obligations of the Government of Canada.

The Bank is exempt from income taxes.

2. Significant accounting policies

Loans and venture capital investments

Loans and venture capital investments are recorded at principal amounts.

Provision for losses on loans, guarantees and venture capital investments

A charge against income is made to adjust the accumulated provision for losses to the level which provides for specifically identified probable losses on loans, guarantees and venture capital investments, as well as a general provision for unidentified losses. The general portion of the accumulated provision is intended to cover losses on loans, guarantees and venture capital investments which have not yet been specifically identified.

Revenue recognition

Interest on loans is recorded as income on an accrual basis except that interest is not accrued on loans where management believes that the interest will not be recovered. Dividends, interest and capital gains on venture capital investments are recorded as income when received.

Securities issued by Canada

Securities are carried at amortized value.

Fixed assets and depreciation

Fixed assets are recorded at cost.

Depreciation is charged against income using the straight-line or diminishing balance methods in amounts sufficient to amortize the cost of fixed assets over their estimated useful lives.

With respect to the Management Services function of the Bank, all capital expenditures are recovered from the Department of Regional Industrial Expansion and hence are not capitalized.

Debt issue expenses

Discounts, premiums and expenses related to the issue of the long-term debt are amortized on a straight-line basis over the term of the obligations to which they pertain and charged to interest expense.

Translation of foreign currencies

Notes payable in foreign currencies are hedged by forward exchange contracts and are translated into Canadian dollars at the rates provided therein. The difference between the ultimate amount payable at the contracted rate and the cash proceeds of the issue is considered to be a financing cost and is therefore amortized by a charge to interest expense over the life of the obligation on a straight-line basis. The unamortized portion of these costs is included with unamortized debt issue expenses in the balance sheet. The related interest payable on these note issues is also hedged by forward exchange contracts and is translated into Canadian dollars at such contract rates.

Interest rate futures

Interest rate futures transactions are undertaken with the intention of reducing the impact of interest rate fluctuations. Realized gains and losses on closed contracts are amortized on a straight-line basis over the periods to which they relate. Unamortized gains and losses are recorded in other assets in the balance sheet.

3. Extraordinary item

As a result of organizational realignments and cost reduction measures, $5,627,000 was incurred in connection with staff terminations, write-off of fixed assets, moving costs and the cost of carrying surplus space.

4. Venture capital investments

	1985	1984
	(in thousands of dollars)	
Shares	18,539	16,532
Shareholder advances	12,037	12,185
Participating debentures	942	4,670
Convertible debentures	3,122	1,180
	34,640	34,567

5. Accumulated provision for losses

	1985	1984
	(in thousands of dollars)	
Accumulated provision, beginning of year	195,190	174,705
Amounts written off during the year	(58,465)	(57,396)
Recovery of amounts previously written off	3,960	4,324
	140,685	121,633
Additional provision required for the year	17,052	73,557
Accumulated provision, end of year	157,737	195,190

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

6. Notes held by Canada

Maturities by fiscal year were as follows

Rate %	1986	1987	1988	Total
	(in thousands of dollars)			
8⅛-8½	34,000			34,000
9-9⅛	43,000	43,000		86,000
10-10⅛	42,000	50,000	51,000	143,000
	119,000	93,000	51,000	263,000

7. Notes payable, other than to Canada

Maturities by fiscal year were as follows

Rate %	1986	1987	1988	1989	1990	1991-95	Total
	(in thousands of dollars)						
10⅛-11¾	113,000	3,000	28,000	3,000	3,000	75,000	225,000
12¼-13⅜	90,755		109,600				200,355
14-14⅜		103,453	30,000	106,400			239,853
17¾		38,500					38,500
	203,755	144,953	167,600	109,400	3,000	75,000	703,708

The above includes notes payable of U.S. $157,472,000.

The Bank has placed deposits totalling $55,000,000 in irrevocable trust agreements solely for the extinguishment of specific notes payable amounting to $60,145,000 which are due in fiscal 1986. These trust deposits are regarded as being an effective prepayment of debt and only the net amount of $5,145,000 is considered as outstanding and included in the table above.

8. Capital paid in by Canada

	1985	1984
	(in thousands of dollars)	
Capital, beginning of year	449,600	393,000
Cash paid in	7,000	56,600
Capital, end of year	456,600	449,600

9. Contingent liabilities and commitments

The Bank is contingently liable as guarantor of loans aggregating $18,903,000 against which management has made appropriate provision.

The undisbursed amount as at March 31, 1985 on loans and venture capital investments authorized aggregated $139,878,000 (1984—$90,008,000).

10. Lease commitments

Future minimum lease commitments under operating leases related to the rental of Bank premises are as follows

	(in thousands of dollars)
1986	4,617
1987	4,360
1988	3,390
1989	2,717
1990	2,314
1991-1996	14,597
	31,995

11. Pension fund

The Bank has a pension plan for its employees which is contributory and trusteed. Related costs, net of employees' contributions, are charged to earnings as paid. Based on an independent actuarial valuation as at December 31, 1984, the plan was fully funded at that date.

12. Statutory limitations on operations

In accordance with the Federal Business Development Bank Act, the Minister of Finance of Canada may, with the approval of the Governor in Council, authorize capital payments to the Bank provided that the aggregate of such payments does not exceed $475 million. The total of direct and contingent liabilities of the Bank is limited to a maximum of 12 times the amounts of its capital and deficit (or up to 15 times with the approval of the Governor in Council) and may not exceed $3.2 billion. The ratio of the direct and contingent liabilities of the Bank to its capital, as defined, was 7.1:1 as at March 31, 1985.

13. Investment Banking Division

Included within the statement of operations for Financial Services are the results of the Investment Banking Division which are segregated below. Within the capital of the Bank as at March 31, 1984 and 1985 was an amount of $35.6 million provided by the Government of Canada to fund the venture capital investment portfolio.

RESULTS OF INVESTMENT BANKING DIVISION FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	1985	1984
Income from venture capital investments	4,817	2,866
Reduction (addition) of provision required for losses on venture capital investments	437	(1,079)
Income after provision for losses	5,254	1,787
Non-Interest Expenses		
Salaries and staff benefits	1,032	1,797
Other expenses	1,110	975
Net income (loss) for the year	3,112	(985)

14. Comparative financial data

Certain amounts pertaining to the fiscal year ended March 31, 1984 have been reclassified to comply with the presentation adopted for the fiscal year ended March 31, 1985.

SUMMARY PAGE

FRESHWATER FISH MARKETING CORPORATION

MANDATE

To regulate interprovincial and export trade in freshwater fish.

BACKGROUND

The corporation's Act gives it a monopoly over inter-provincial and export trade in freshwater fish originating in the Northwest Territories, the three prairie provinces and part of northern Ontario. The objectives of the corporation are (a) market fish in an orderly manner; (b) increase returns to fishermen; and (c) promote international markets for and increase inter-provincial and export trade in fish. The Act also requires the corporation to conduct its operations on a self-sustaining financial basis without appropriations.

CORPORATION DATA

HEAD OFFICE	1199 Plessis Road Winnipeg, Manitoba R2C 3L4
STATUS	— Schedule C, Part I —an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Fraser, P.C., Q.C., M.P.
DEPARTMENT	Fisheries and Oceans
DATE AND MEANS OF INCORPORATION	Established in 1968 by the *Freshwater Fish Marketing Act* (R.S.C. 1970, C. F-13)
CHIEF EXECUTIVE OFFICER	J.T. Dunn
CHAIRMAN	Donald D. Tansley
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends April 30.

	1984-85	**1983-84**	**1982-83**	**1981-82**
At the end of the period				
Total Assets	25.0	19.5	23.3	24.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	13.3	9.8	18.1	14.8
Equity of Canada	1.6	1.3	1.1	1.0
Cash from Canada in the period				
— budgetary	nil	nil	nil	nil
— non-budgetary	3.5	(8.3)	3.3	0.4

FRESHWATER FISH MARKETING CORPORATION

AUDITOR'S REPORT

THE HONOURABLE JOHN A. FRASER, P.C., Q.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1985 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at April 30, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Freshwater Fish Marketing Act and by-laws of the Corporation.

D. LARRY MEYERS, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 19, 1985

BALANCE SHEET AS AT APRIL 30, 1985

ASSETS	1985	1984
	$	$
Current		
Accounts receivable		
Trade	4,338,544	5,264,374
Contributions (Note 3)	136,878	225,000
Other	954,024	851,220
Inventory		
Finished fish products	11,724,446	5,702,542
Packaging material and parts	928,532	1,032,787
Prepaid expenses	65,406	70,831
	18,147,830	13,146,754
Property, plant and equipment (Note 4)	6,807,631	6,316,909
	24,955,461	19,463,663

LIABILITIES	1985	1984
	$	$
Current		
Bank indebtedness	254,086	128,426
Accounts payable	2,175,503	2,060,636
Accrued interest payable	305,972	276,496
Working capital loans from Canada (Note 5)	9,787,000	5,750,000
Current portion of capital loans from Canada (Note 5)	883,046	530,043
Provision for final payments to fishermen	7,328,638	5,885,943
	20,734,245	14,631,544
Long-term		
Mortgages payable	9,000	25,098
Capital loans from Canada (Note 5)	2,627,159	3,510,205
	2,636,159	3,535,303
	23,370,404	18,166,847
EQUITY		
Retained earnings	1,585,057	1,296,816
	24,955,461	19,463,663

Approved by the Board:

D. M. CAUVIN
Director

R. E. ENGLAND
Director

FRESHWATER FISH MARKETING CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED APRIL 30, 1985

	1985	1984
	$	$
Sales	42,005,955	44,696,689
Expenses		
Cost of sales	31,075,952	34,777,050
Interest (Note 6)	1,102,311	1,241,129
Salaries and employee benefits	1,010,944	1,069,548
Depreciation and amortization	757,620	650,422
Bad debts	121,962	242,194
Other	586,146	570,066
	34,654,935	38,550,409
Income before provision for final payments to fishermen and extraordinary item	7,351,020	6,146,280
Provision for final payments to fishermen	7,328,638	5,911,219
Income before extraordinary item	22,382	235,061
Extraordinary item (Note 7)	265,859	
Net income for the year	288,241	235,061
Retained earnings at beginning of the year	1,296,816	1,061,755
Retained earnings at end of the year	1,585,057	1,296,816

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED APRIL 30, 1985

	1985	1984
	$	$
Source of funds		
Operations		
Income before extraordinary item	22,382	235,061
Depreciation and amortization not requiring an outlay of funds	757,620	650,422
Extraordinary item	265,859	
	1,045,861	885,483
Mortgage funds obtained		25,098
	1,045,861	910,581
Application of funds		
Mortgage retirement	16,098	
Additions to property, plant and equipment	1,248,342	528,760
Decrease in capital loans from Canada	883,046	530,043
	2,147,486	1,058,803
Increase in working capital deficiency	1,101,625	148,222
Working capital deficiency at beginning of the year	1,484,790	1,336,568
Working capital deficiency at end of the year	2,586,415	1,484,790

NOTES TO FINANCIAL STATEMENTS APRIL 30, 1985

1. Objectives and operations

The Corporation was established by the Freshwater Fish Marketing Act in 1969, as a corporation without share capital, for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is an agent Crown corporation named in Part I of Schedule C to the Financial Administration Act and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed $30 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta and Ontario and the Northwest Territories was established by agreement with the Government of Canada.

2. Significant accounting policies

Inventories

Finished fish products are valued at the lower of cost and net realizable value. Packaging material and parts are valued at the lower of cost and replacement cost.

Depreciation and amortization

Depreciation is based on the estimated useful lives of the assets using the following methods and annual rates:

Buildings	—Lake stations	Straight-line	10%
	—Plant	Straight-line	2 ½%
Equipment	—Machinery and office equipment	Declining balance	10-25%
	—Automotive	Declining balance	30%
Fresh fish delivery tubs		Straight-line	10%
Packer vessel		Straight-line	6 ⅔%

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length up to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in the cost of sales. A guide used in the determination of the initial price is 80% of the projected total payments to fishermen (initial plus final), based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to operations of the current year.

Foreign currency translation

Accounts receivable and payable denominated in foreign currency are translated into Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction. Translation gains and losses are included in interest expense.

Contributions

Contributions received in respect of property, plant and equipment are credited to the cost of the assets; those received in respect of the market research study program are credited to accounts payable and reduced as funds are expended, and those in respect of the plant productivity study are credited against cost of sales.

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1985—*Concluded*

3. Contributions

The Corporation has received contributions toward the costs of property, plant and equipment, and other programs funded by a number of departments and agencies of the Federal and Provincial Governments, which are summarized as follows:

	Property, plant and equipment	Plant productivity enhancement study	Market research development
	$	$	$
Government of Canada			
Department of Fisheries and Oceans	409,737		
Canada Employment and Immigration Commission	197,809		
Department of Regional Industrial Expansion	194,215	77,638	
Department of External Affairs			114,846
Province of Manitoba			
Special Agricultural Rural Development Act	154,167		
Northwest Territories			
Special Agricultural Rural Development Act	187,379		
Province of Ontario			
Department of Natural Resources			8,110
	1,143,307	77,638	122,956

4. Property, plant and equipment

	1985			1984
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Land	330,587		330,587	332,060
Buildings	5,205,379	1,784,456	3,420,923	3,555,001
Equipment	5,263,541	3,460,955	1,802,586	1,299,042
Fresh fish delivery tubs	1,321,961	769,892	552,069	744,457
Packer vessel	363,794	282,361	81,433	96,945
Leasehold improvements	420,904	339,809	81,095	96,061
Construction in progress	538,938		538,938	193,343
	13,445,104	6,637,473	6,807,631	6,316,909

5. Loans from Canada

These loans are secured by promissory notes and are made under Section 17 of the Act. At April 30, 1985 the outstanding amounts were as follows:

	Interest Rate	Amount
	%	$
Working capital loans	9½	1,000,000
	9⅜	1,787,000
	10	1,500,000
	10⅜	3,000,000
	11½	2,500,000
		9,787,000
Capital loans	8¼	610,975
	10⅛	300,000
	10⅞	1,191,122
	14	408,108
	15⅜	450,000
	15⅝	550,000
		3,510,205
Less: current portion		883,046
		2,627,159

Working capital loans are repayable on demand and capital loans are repaid in amounts equal to the sum of the annual provision for depreciation and amortization on property, plant and equipment and proceeds derived from disposals thereof.

6. Interest expense

	1985	1984
	$	$
Interest on loans from Canada		
Working capital	833,847	938,213
Capital	425,883	474,112
	1,259,730	1,412,325
Gain on foreign exchange	(146,928)	(121,103)
Interest income (net)	(10,491)	(50,093)
	1,102,311	1,241,129

7. Extraordinary item

During the year the Corporation experienced a fire loss at Simpson Island, N.W.T. The insurance proceeds exceeded the net book value of the property destroyed by $265,859.

8. Income taxes

The Corporation is eligible to deduct for tax purposes, a 3% inventory allowance and a portion of its eligible capital cost allowance and accordingly, has no taxable income for the year. At April 30, 1985, the excess of undepreciated capital cost over net book value of property, plant and equipment amounted to $4,446,049 (1984—$4,349,509) which can be used to reduce future years' taxable income.

9. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of $668,228 (1984—$767,630) to the following foreign sales agents: L.H. Frohman & Sons, Juhl Brokerage Incorporated, Bill Bush & Associates, R.M. Sloan Co., Mile Hi Country Sales Co., Sahakian & Salm, Benolken Brokerage, International Pacific Seafoods, Inc., 4 J's Foodservices Sales—U.S.; I. LeGrand H. Malo et Cie—France; Lejos Oy—Finland; A.B.P. Jorgensen—Sweden; Rud Kanzow GmbH & Co.—Germany.

FRESHWATER FISH MARKETING CORPORATION—*Continued*

AUDITOR'S REPORT

THE HONOURABLE HERB BREAU, P.C., M.P.
MINISTER OF FISHERIES AND OCEANS

I have examined the balance sheet of the Freshwater Fish Marketing Corporation as at April 30, 1984 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at April 30, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have been within its statutory powers.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
July 20, 1984

BALANCE SHEET AS AT APRIL 30, 1984

ASSETS	1984	1983
	$	$
Current		
Accounts receivable		
Trade	5,264,374	4,062,838
Costs recoverable (Note 3)		789,577
Contributions (Note 4)	225,000	
Other	851,220	939,246
Inventory		
Finished fish products	5,702,542	9,655,300
Packaging material and parts	1,032,787	1,321,593
Prepaid expenses	70,831	96,777
	13,146,754	16,865,331
Property, plant and equipment (Note 5)	6,316,909	6,438,571
	19,463,663	23,303,902

LIABILITIES	1984	1983
	$	$
Current		
Bank indebtedness	128,426	728,402
Accounts payable	2,060,636	3,007,489
Accrued interest payable	276,496	414,215
Working capital loans from Canada (Note 6)	5,750,000	13,450,000
Current portion of capital loans from Canada (Note 6)	530,043	601,793
Provision for final payments to fishermen	5,885,943	
	14,631,544	18,201,899
Long-term		
Mortgages payable	25,098	
Capital loans from Canada (Note 6)	3,510,205	4,040,248
	3,535,303	4,040,248
	18,166,847	22,242,147
EQUITY		
Retained earnings	1,296,816	1,061,755
	19,463,663	23,303,902

Approved by the Board:

R. E. ENGLAND
Director

D. D. TANSLEY
Director

FRESHWATER FISH MARKETING CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED APRIL 30, 1984

	1984	1983
	$	$
Sales	44,696,689	39,200,624
Cost of sales	34,777,050	34,611,980
Gross margin	9,919,639	4,588,644
Selling and administrative expenses		
Interest (Note 7)	1,241,129	2,085,722
Salaries and employee benefits	1,069,548	1,021,701
Depreciation and amortization	650,422	683,609
Bad debts	242,194	195,588
Other	570,066	560,264
	3,773,359	4,546,884
Income before provision for final payments to fishermen	6,146,280	41,760
Provision for final payments to fishermen	5,911,219	
Net income for the year	235,061	41,760
Retained earnings at beginning of the year	1,061,755	1,019,995
Retained earnings at end of the year	1,296,816	1,061,755

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED APRIL 30, 1984

	1984	1983
	$	$
Source of funds		
Operations		
Net income for the year	235,061	41,760
Depreciation and amortization not requiring an outlay of funds	650,422	683,609
	885,483	725,369
Mortgage funds obtained	25,098	
	910,581	725,369
Application of funds		
Additions to property, plant and equipment	528,760	246,876
Decrease in capital loans from Canada	530,043	601,793
	1,058,803	848,669
Increase in working capital deficiency	148,222	123,300
Working capital deficiency at beginning of the year	1,336,568	1,213,268
Working capital deficiency at end of the year	1,484,790	1,336,568

NOTES TO FINANCIAL STATEMENTS APRIL 30, 1984

1. Objectives and operations

The Corporation was established by the Freshwater Fish Marketing Act in 1969, as a corporation without share capital, for the purpose of marketing and trading in fish, fish products and fish by-products in and out of Canada. The Corporation is a proprietary Crown corporation named in Schedule D to the Financial Administration Act and is required to conduct its operations on a self-sustaining basis. Total loans outstanding from Canada and from banks may not exceed $20 million.

The Corporation has the exclusive right to market the products of the commercial fishery in the provinces participating in the program in inter-provincial and export trade. Participation of the provinces of Manitoba, Saskatchewan, Alberta and Ontario and the Northwest Territories was established by agreement with the Government of Canada.

2. Significant accounting policies

Inventories

Finished fish products are valued at the lower of cost and net realizable value. Packaging material and parts are valued at the lower of cost and replacement cost.

Depreciation and amortization

Depreciation is based on the estimated useful lives of the assets using the following methods and annual rates:

Buildings	—Lake stations	Straight-line	10%
	—Plant	Straight-line	2 ½%
Equipment	—Plant	Declining balance	10-25%
	—Mobile	Declining balance	30%
Fresh fish delivery tubs		Straight-line	10%
Packer vessel		Straight-line	6 ⅔%

Leasehold improvements are amortized on a straight-line basis over the term of the lease. Lease terms vary in length up to 20 years.

Payments to fishermen

The Corporation purchases fish at initial prices established by the Board of Directors and the cost of such purchases is included in the cost of sales. A guide used in the determination of the initial price is 80% of the projected total payments to fishermen (initial plus final), based upon forecasts prepared by the Corporation. Final payments, if any, to fishermen are determined by the Board after the end of the year, based on the results of operations for the year. The final payments are made in respect of products purchased during the year and therefore are charged to operations of the current year.

Foreign currency translation

Accounts receivable and payable denominated in foreign currency are translated into Canadian dollars at the year-end exchange rate. Transactions in foreign currency during the year are translated at the rate in effect at the time of the transaction. Translation gains and losses are included in interest expense.

Contributions

Contributions received in respect of property, plant and equipment are credited to the cost of the assets and those received in respect of job creation programs are credited to accounts payable and reduced as funds are expended.

NOTES TO FINANCIAL STATEMENTS
APRIL 30, 1984—*Concluded*

3. Costs recoverable

The Corporation operates certain fish packing and processing plants which, due to their remoteness, incur excessive freight and other costs. These costs are expected to be recovered from various federal and provincial government departments upon whose support the existence of these operations depends. In the event that these costs cannot be collected from governments, the Corporation will recover these costs from the final payments to fishermen.

4. Contributions

The Corporation has received contributions toward the costs of property, plant and equipment and job creation programs from a number of departments and agencies of the Federal and Provincial Governments, which are summarized as follows:

	Job Creation Programs	Property, plant and equipment
	$	$
Government of Canada		
Department of Public Works		14,984
Canada Employment and Immigration Commission	776,232	
Department of Fisheries and Oceans	587,349	
Province of Manitoba		
Special Agricultural Rural Development Act	129,673	
Northern Job Creation Program	1,779	
Manitoba Jobs Fund Program	125,040	
Province of Saskatchewan		
Department of Parks and Renewable Resources	3,484	
Province of Ontario		
Ministry of Natural Resources	35,026	
	1,658,583	14,984

In addition to the foregoing, the Corporation received $72,980 from the Government of Canada, Department of External Affairs for a Whitefish Market Research Development Program.

5. Property, plant and equipment

	1984			1983
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Land	332,060		332,060	316,692
Buildings	5,155,720	1,600,719	3,555,001	3,509,929
Equipment	4,629,532	3,330,490	1,299,042	1,353,271
Fresh fish delivery tubs	1,344,334	599,877	744,457	889,213
Packer vessel	339,688	242,743	96,945	98,687
Leasehold improvements	429,241	333,180	96,061	109,437
Construction in progress	193,343		193,343	161,342
	12,423,918	6,107,009	6,316,909	6,438,571

6. Loans from Canada

These loans are secured by promissory notes and are made under Section 17 of the Act. At April 30, 1984 the outstanding amounts were as follows:

	Interest Rate	
	%	$
Working capital loans	9⅞	450,000
	10⅜	3,300,000
	11⅜	2,000,000
		5,750,000
Capital loans	8¼	801,044
	9⅛	339,974
	10⅛	300,000
	10⅞	1,191,122
	14	408,108
	15⅛	450,000
	15⅝	550,000
		4,040,248
Less: current portion		530,043
		3,510,205

Working capital loans are payable on demand and capital loans are repaid in amounts equal to the sum of the annual provision for depreciation and amortization on property, plant and equipment and proceeds derived from disposals thereof.

7. Interest expense

	1984	1983
	$	$
Interest on loans from Canada		
Working capital	938,213	1,602,890
Capital	474,112	516,765
	1,412,325	2,119,655
Losses (gains) on foreign exchange	(121,103)	6,953
Interest income (net)	(50,093)	(40,886)
	1,241,129	2,085,722

8. Income taxes

The Corporation is eligible to deduct for tax purposes, a 3% inventory allowance and a portion of its eligible capital cost allowance and accordingly, has no taxable income for the year. At April 30, 1984, the excess of undepreciated capital cost over net book value of property, plant and equipment amounted to $3,002,175 (1983—$3,033,472) which can be used to reduce future years' taxable income.

9. Remuneration to foreign agents

During the year, the Corporation paid an aggregate amount of $767,630 (1983—$603,302) to the following foreign sales agents: L.H. Frohman & Sons, Juhl Brokerage Incorporated, Bill Bush & Associates, R.M. Sloan Co., Mile Hi Country Sales Co., Associated Gourment Brokers, Sahakian & Salm, Benolken Brokerage, Robert A. Smith Seafoods, International Pacific Seafoods, Inc., 4 J's Foodservices Sales—U.S.; I. LeGrand H. Malo et Cie—France; Lejos Oy—Finland; A.B.P. Jorgensen—Sweden; Rud Kanzow GmbH & Co.—Germany.

10. Subsequent event

Bill C-24, an Act to amend the Financial Administration Act in respect of Crown corporations, was passed on June 28, 1984. When this Act is proclaimed the Corporation will be rescheduled under Schedule C, Part I.

SUMMARY PAGE

GREAT LAKES PILOTAGE AUTHORITY, LTD.

MANDATE

To establish, operate, maintain and administer in the interests of safety, an efficient pilotage service in designated Canadian waters in the Great Lakes area and in and around Ontario and in designated waters in Manitoba, and in the St. Lawrence River, south of the St. Lambert Lock in Quebec.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	132 Second Street East Cornwall, Ontario K6H 5R9
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Established pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52) and incorporated under the *Canada Corporations Act* in May 1972 as a subsidiary of The St. Lawrence Seaway Authority.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Richard G. Armstrong
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

At the end of the year	1984	1983	1982	1981
Total Assets	4.3	3.9	3.9	2.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	(2.2)	(1.9)	(1.4)	(2.1)
Cash from Canada for the year				
— budgetary	0.3	0.2	nil	0.6
— non-budgetary	nil	nil	nil	nil

GREAT LAKES PILOTAGE AUTHORITY, LTD.

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Great Lakes Pilotage Authority, Ltd. as at December 31, 1984 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Pilotage Act and the by-laws of the Authority.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 1, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash and short-term deposits	2,923,996	2,502,592
Accounts receivable	1,375,157	1,400,230
	4,299,153	3,902,822
Fixed, at cost		
Buildings	63,642	63,642
Furniture and equipment	64,757	60,047
	128,399	123,689
Less: accumulated depreciation	101,284	88,595
	27,115	35,094
	4,326,268	3,937,916

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable and accrued liabilities	3,096,275	2,681,782
Accrued employee termination benefits	3,454,650	3,161,414
	6,550,925	5,843,196
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—Unlimited		
Issued and fully paid—15 shares	1,500	1,500
Contributed capital	82,074	82,074
Deficit	(2,308,231)	(1,988,854)
	(2,224,657)	(1,905,280)
	4,326,268	3,937,916

Approved by the Board:

RICHARD ARMSTRONG
Director

LOUIS E. BÉLAND
Director

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Revenues		
Pilotage charges	10,487,323	9,722,132
Miscellaneous despatching income	203,746	177,052
Interest and other income	160,419	135,319
	10,851,488	10,034,503
Expenses		
Pilots' salaries and benefits	8,487,629	7,781,729
Staff salaries and benefits	1,049,573	1,022,885
Transportation and travel	708,408	669,849
Pilot boats	478,135	418,187
Employee termination benefits	414,654	382,100
Communications	81,098	82,545
Professional and special services	50,714	44,206
Purchased despatching services	43,128	42,849
Rentals	42,261	30,418
Utilities, materials and supplies	22,366	21,191
Repairs and maintenance	15,542	15,352
Bad debts	14,280	
Depreciation	12,869	12,835
	11,420,657	10,524,146
Loss for the year	569,169	489,643

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Balance, beginning of the year	1,988,854	1,499,211
Parliamentary appropriation (Note 3)	(249,792)	
Loss for the year	569,169	489,643
Balance, end of the year	2,308,231	1,988,854

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Funds provided		
Parliamentary appropriation	249,792	
Funds applied		
Operations		
Loss for the year	569,169	489,643
Items not requiring an outlay of funds		
Employee termination benefits	(293,236)	(227,016)
Depreciation	(12,869)	(12,835)
	263,064	249,792
Additions to fixed assets	4,890	824
	267,954	250,616
Decrease in working capital	18,162	250,616
Working capital, beginning of the year	1,221,040	1,471,656
Working capital, end of the year	1,202,878	1,221,040

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Authority and objectives

The Great Lakes Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act, incorporated as a limited company on May 17, 1972, and is continued under the Canada Business Corporations Act. Pursuant to the Financial Administration Act, as amended by Bill C-24, the Authority is deemed to be a parent Crown corporation listed in Schedule C Part I thereto. The majority of shares issued by the Authority are held by The St. Lawrence Seaway Authority, also a parent Crown corporation. The balance is held by the Authority's Chairman and six members appointed by the Governor in Council.

The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act provides that the pilotage tariffs shall be fair, reasonable and sufficient and together with any revenue from other sources, shall permit the Authority to operate on a self-sustaining financial basis.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Parliamentary appropriations

When revenues are not sufficient to permit the Authority to operate on a self-sustaining financial basis, cash operating losses are recovered from parliamentary appropriations. These appropriations are recorded in the accounts when approved by Parliament and are reflected in the statement of deficit.

Parliamentary appropriations to finance capital expenditures are recorded as contributed capital.

Depreciation

Depreciation of fixed assets is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Furniture and equipment	5 to 10 years

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. Contributions with respect to current service are expensed in the current period. Contributions with respect to past service benefits are expensed when paid, generally over the remaining years of service of the employees.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees.

3. Parliamentary appropriation

The parliamentary appropriation of $249,792 reflected in the statement of deficit appeared in Supplementary Estimates "C" 1983-84 and represents funding of the 1983 cash operating loss. Treasury Board has approved an application seeking authority to include an item in Supplementary Estimates "C" 1984-85 for the 1984 cash operating loss.

GREAT LAKES PILOTAGE AUTHORITY, LTD.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

4. Pension plan

Under provisions of the Pilotage Act, pilots who choose to become employees of the Authority are entitled to count service prior to becoming an employee as pensionable under the Public Service Superannuation Act. For pilots who have elected to purchase pension benefits with respect to past service, the Authority is required to match the employee contribution. The estimated unfunded past service pension contribution with respect to these employees was approximately $460,000 as of December 31, 1984 (1983 — $480,000) and will be funded over the remaining years of service of the pilots, or the terms of purchase, whichever is the lesser.

In 1984, the pension expense was $581,763 (1983 — $570,177) including $68,968 (1983 — $72,983) for past service contributions.

5. Commitment

The Authority has entered into a long-term lease for the rental of office space. The minimum annual rental payments which will be paid over the life of the lease are as follows:

	$
1985	30,460
1986	32,140
1987	33,820
1988	35,500
1989	2,970
	134,890

SUMMARY PAGE

HALIFAX PORT CORPORATION

MANDATE

Administration, management and control of the Halifax harbour and all works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Halifax Port Corporation was established on June 1, 1984 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total cargo handled by the port in 1984 amounted to 14.3 million tonnes including 2 million tonnes of containerized cargo.

CORPORATION DATA

HEAD OFFICE	P.O. Box 336 Ocean Terminal Halifax, Nova Scotia B3J 2P6
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	June 1, 1984; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act.*
CHIEF EXECUTIVE OFFICER	David F. Bellefontaine
CHAIRMAN	Raymond V. Beck
AUDITOR	Doane, Raymond

FINANCIAL SUMMARY (\$ million) The financial year is the calendar year.

	Seven months* to Dec. 31, 1984
At the end of the period:	
Total Assets	58.3
Obligations to the private sector	nil
Obligations to Canada	30.6
Equity of Canada	22.2
Cash from Canada in the period	
— budgetary	0.6
— non-budgetary	nil

* The corporation began operations on June 1, 1984.

HALIFAX PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Halifax Port Corporation as at December 31, 1984, and the statements of income and deficit and changes in financial position for the seven month period then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984, and the results of its operations and the changes in its financial position for the seven month period then ended in accordance with generally accepted accounting principles.

Further, in our opinion, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act and the by-laws of the Corporation.

DOANE RAYMOND
Chartered Accountants

Halifax, Canada
January 31, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984

ASSETS	1984
	$
Current	
Cash	238,978
Investments (Note 3)	11,683,144
Accounts receivable	2,315,218
Due from Canada	238,502
Materials and supplies	85,416
	14,561,258
Investments (Note 3)	32,985
Amounts receivable	268,499
Fixed (Note 4)	43,397,035
	58,259,777

LIABILITIES	1984
	$
Current	
Accounts payable and accrued liabilities	4,129,316
Grants in lieu of municipal taxes	184,634
Deferred revenues	541,879
	4,855,829
Accrued employee benefits	693,154
Loans from Canada (Note 5)	30,556,933
	36,105,916
EQUITY	
Contributed capital	72,136,346
Deficit	(49,982,485)
	22,153,861
	58,259,777

Commitments (Note 6)

On behalf of the Board:

R. V. BECK
Chairman of the Board

D. F. BELLEFONTAINE
General Manager and Chief Executive Officer

HALIFAX PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND DEFICIT SEVEN MONTHS ENDED DECEMBER 31, 1984

	1984
	$
Revenue from operations	6,959,101
Operating and administrative expenses	5,129,113
Depreciation	906,107
Grants in lieu of municipal taxes	524,400
	6,559,620
Income from operations	399,481
Other income	718,247
Net income	1,117,728
Deficit assumed	(51,100,213)
Deficit, end of period	(49,982,485)

STATEMENT OF CHANGES IN FINANCIAL POSITION SEVEN MONTHS ENDED DECEMBER 31, 1984

	1984
	$
Working capital derived from	
Operations	
Net income	1,117,728
Depreciation	906,107
Loss on disposal of fixed assets	15,619
	2,039,454
Capital grants	600,408
Proceeds on disposal of fixed assets	9,987
	2,649,849
Working capital applied to	
Additions to fixed assets	4,825,739
Other	93,617
	4,919,356
Decrease in working capital	(2,269,507)
Working capital assumed	11,974,936
Working capital, end of period	9,705,429

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1984

1. In accordance with the Canada Ports Corporation Act, sections 6.1 and 6.2, a petition for the establishment of a local port corporation at the Port of Halifax was approved and the Halifax Port Corporation was established effective June 1, 1984.

In accordance with the Canada Ports Corporation Act, the assets, liabilities and equity were transferred at their carrying values in the accounts of the Canada Ports Corporation—Port of Halifax to the Halifax Port Corporation.

2. Significant accounting policies

(a) Investments

The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost except for those transferred to the Corporation from Canada, which are recorded at appraised or fair market value established at the time of transfer. Grants towards capital projects received from Canada from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions for pensions are recognized in the accounts on a current basis.

(d) Insurance

Canada Ports Corporation assumes substantially all risks against fire and general perils, as well as workers compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accrues in its accounts, annually, the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with its policy.

3. Investments

	Amortized Cost	Face Value
	$	$
Short-term	11,683,144	12,089,900
	Amortized Cost	Market Value
Long-term	32,985	30,380

4. Fixed assets

	Depreciation Rates	Cost	Accumulated Depreciation	Net
	%	$	$	$
Land		18,024,654		18,024,654
Dredging	2.5-6.7	2,596,947	2,147,840	449,107
Berthing structures	2.5-10	24,230,941	16,070,560	8,160,381
Buildings	2.5-10	17,210,957	11,079,540	6,131,417
Utilities	3.3-10	2,939,557	1,444,172	1,495,385
Roads and surfaces	2.5-10	5,381,534	2,554,277	2,827,257
Machinery and equipment	5-100	8,711,720	7,149,424	1,562,296
Office furniture and equipment	20	319,694	152,359	167,335
Projects under construction		4,579,203		4,579,203
		83,995,207	40,598,172	43,397,035

During the seven month period ended December 31, 1984, the Port has recorded in its accounts capital grants towards construction of capital projects totalling $600,408.

HALIFAX PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

5. Loans from Canada

	$
Non-interest bearing loans with indefinite due date	25,555,762
Accrued interest on loans	5,001,171
	30,556,933

The loans from Canada are unsecured.

6. Commitments

Funds have been committed on capital projects as at December 31, 1984 in the amount of $9,390,801. The full amount is expected to be spent during 1985.

SUMMARY PAGE

HARBOURFRONT CORPORATION

MANDATE

Operate, manage, maintain and develop the Toronto Harbourfront lands for the benefit of the public.

BACKGROUND

Acquired by Canada in 1973, the corporation has developed public places on Toronto's waterfront and promotes in them multicultural and recreational activities which foster links with the neighborhood's residential and commercial areas.

CORPORATION DATA

HEAD OFFICE	Suite 500 417 Queen's Quay West Toronto, Ontario M5V 1A2
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Roch La Salle, P.C., M.P.
DEPARTMENT	Public Works
DATE AND MEANS OF INCORPORATION	Terminal Warehouses Ltd, June 16, 1936 under Ontario *Companies Act;* as Harbourfront Corporation July 14, 1978 under *Business Corporations Act* of Ontario. Continued under *Canada Business Corporations Act* December 21, 1984.
CHIEF EXECUTIVE OFFICER	Howard E. Cohen
CHAIRMAN	Benson Orenstein
AUDITOR	Green and Cadsby

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

At the end of the period	**1984-85**	**1983-84**	**1982-83**	**1981-82**
Total Assets	18.3	9.8	5.9	1.8
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	(4.1)	nil	nil	nil
Equity of Canada	0.2	0.5	1.4	negl.
Cash from Canada in the period				
— budgetary	20.9	14.0	8.5	5.5
— non-budgetary	nil	nil	nil	nil

HARBOURFRONT CORPORATION

AUDITORS' REPORT

THE HONOURABLE ROCH LASALLE, P.C., M.P.
MINISTER OF PUBLIC WORKS

We have examined the balance sheet of Harbourfront Corporation as at March 31, 1985 and the statements of Receipts and Expenditures and Retained Equity, Capital Improvements Fund and Special Recovery Capital Projects Programme Fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, in our opinion, except as described in the following paragraph, the transactions of the Corporation that have come to our notice during our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Business Corporations Act and the articles and by-laws of the Corporation.

On September 1, 1984, the Government proclaimed amendments to the Financial Administration Act which, inter alia, require that the Corporation prepare its financial statements in accordance with generally accepted accounting principles. Note 2 describes the accounting policies relating to fixed assets. The note indicates that fixed assets acquired by the Corporation are not capitalized and depreciated over their useful life. In these respects the financial statements are not in accordance with generally accepted accounting principles as required under section 138(4) of the Financial Administration Act. However, as noted in Note 2, the Corporation is committed to cause financial statements to be prepared in accordance with generally accepted accounting principles for the March 31, 1986 fiscal year.

GREEN AND CADSBY
Chartered Accountants

Toronto, Canada
June 21, 1985

BALANCE SHEET MARCH 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash and term deposits	5,912,413	7,031,572
Contribution receivable—Government of Canada	6,514,000	
Grants receivable		213,136
Accounts receivable	863,965	375,763
Interest receivable	288,540	1,293,549
Sundry assets and deposits	843,916	861,847
	14,422,834	9,775,867
Deposit with Receiver General	3,841,370	
Fixed (Note 2)	1	1
	18,264,205	9,775,868

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable and accrued expenses	3,497,753	1,809,493
Due on land purchase	800,000	
Site improvement advance and unearned revenue	954,495	308,520
Due to Harbourfront Capital Account Fund (Note 3a)	2,454,875	2,981,837
	7,707,123	5,099,850
Fund balances		
Harbourfront Capital Account Fund (Note 3a)	3,841,370	
Special Recovery Capital Projects Programme Fund (Note 4)	4,959,786	2,125,366
Capital Improvements Fund (Note 5)	1,512,732	2,077,000
	10,313,888	4,202,366
SHAREHOLDER'S EQUITY		
Share capital		
Authorized		
500,000—Common shares		
Issued		
215,500—Common shares	1	1
Retained equity	243,193	473,651
	243,194	473,652
	18,264,205	9,775,868

See accompanying notes.

On behalf of the Board:

A. VIOLI
Director

B. APPEL
Director

HARBOURFRONT CORPORATION—*Continued*

STATEMENT OF RECEIPTS AND EXPENDITURES AND RETAINED EQUITY FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Receipts		
Government of Canada—Contribution	347,300	786,000
Rental from revenue producing property	1,933,916	1,603,644
Concessions and other income	2,765,973	2,485,225
Events, admissions and sponsorships	2,002,687	1,221,955
Interest earned under Harbourfront Capital Account (Note 3a)	590,920	
Interest earned under development agreements (Note 3b)	1,621,746	2,370,309
	9,262,542	8,467,133
Expenditures		
Personnel (Note 6)	4,016,722	3,704,940
Property and operations	1,260,474	1,126,725
Events production	2,288,202	1,373,657
General and administration	1,927,602	1,792,940
	9,493,000	7,998,262
Excess (Deficiency) of receipts over expenditures	(230,458)	468,871
Retained equity at beginning of year	473,651	4,780
Retained equity at end of year	243,193	473,651

See accompanying notes.

STATEMENT OF CAPITAL IMPROVEMENTS FUND FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Receipts		
Government of Canada—Contribution	6,286,700	4,657,000
Government of Canada—Land purchase contribution	800,000	
	7,086,700	4,657,000
Expenditures		
Site improvements	4,777,628	2,915,542
Land acquisition	2,873,340	1,084,082
	7,650,968	3,999,624
Excess (Deficiency) of receipts over expenditures	(564,268)	657,376
Fund balance at beginning of year	2,077,000	1,419,624
Fund balance at end of year	1,512,732	2,077,000

See accompanying notes.

STATEMENT OF SPECIAL RECOVERY CAPITAL PROJECTS PROGRAMME FUND FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Receipts		
Government of Canada—Contribution	13,478,000	8,532,000
Other income	266,098	100,638
	13,744,098	8,632,638
Expenditures		
Parking Garage	3,328,720	4,857,950
Ice Rink	27,711	867,426
Spadina Pier	2,927,078	154,383
Queen's Quay West improvements	768,698	49,059
Water's edge	402,522	28,388
Peter Slip bridge	1,304,664	108,209
York Quay Centre improvements	1,027,814	27,966
Art Centre	731,433	33,486
Spadina Square	5,970	
	10,524,610	6,126,867
Overhead expenses	385,068	380,405
	10,909,678	6,507,272
Excess of receipts over expenditures	2,834,420	2,125,366
Fund balance at beginning of year	2,125,366	
Fund balance at end of year	4,959,786	2,125,366

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. General

The Company, incorporated under the Laws of Ontario, was continued under Section 181 of the Canada Business Corporations Act by Certificate of Continuance dated December 21, 1984.

The Company is a Crown corporation listed under Part I of Schedule C of the Financial Administration Act. Share capital is held by Her Majesty the Queen in Right of Canada as represented by the Minister of Public Works.

Pursuant to an agreement dated June 13, 1980 as subsequently amended, Her Majesty the Queen in Right of Canada, has granted the Corporation the right to operate, manage, maintain and develop certain lands and buildings situated on the Toronto harbourfront for the benefit of the Public. This agreement expires on June 12, 1987, at which time Her Majesty the Queen in Right of Canada will assume the obligations of the Corporation.

2. Accounting policies

The accounting policies of the Corporation are in accordance with generally accepted accounting principles except that fixed assets acquired by the Corporation are not capitalized and depreciated over their useful life. On September 1, 1984, the Government proclaimed amendments to the Financial Administration Act which, inter alia, require that the Corporation prepare its financial statements in accordance with generally accepted accounting principles. The Corporation is committed to capitalize fixed assets commencing with the March 31, 1986 fiscal year.

(a) The land is owned by Her Majesty the Queen in Right of Canada, and consequently, is not reflected in the balance sheet. Other fixed assets and chattels were transferred to the Corporation by Order in Council for $1. The cost of maintaining these assets and new acquisitions is recorded as expenditures in the year incurred.

HARBOURFRONT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

(b) The Corporation has entered into various equipment capital lease agreements that are being treated as operating leases. The contractual principal repayments under the leases are as follows:

Year ending March 31	$
1986	119,414
1987	119,220
1988	102,798
1989	38,089
1990	25,891
	405,412

3. Site development

(a) Capital receipts and "Harbourfront Capital Account"

Funds received on account of development rights are remitted to the Harbourfront Capital Account, an interest bearing trust account within the Consolidated Revenue Fund of the Government of Canada.

The unpaid capital amounts are not recorded in these financial statements. Such funds, when received, will be remitted to the Harbourfront Capital Account.

Interest earned by the Corporation from the investment of monies held in the Capital Account is revenue of the Corporation.

As of March 31, 1985, the Corporation had paid $3,841,370 into the Capital Account. In addition, further capital amounting to $2,454,875 received on account of development rights, was due to the Capital Fund.

The Corporation may, with the approval of the Governor in Council upon recommendation of the Treasury Board, withdraw amounts of principal remitted to the Harbourfront Capital Account for purposes consistent with the development and financial objectives of the Corporation.

(b) Interest income under development agreements

Interest earned on unpaid capital amounts due under development agreements is part of the operating revenues of the Corporation.

4. Special Recovery Capital Projects Programme Fund

"SRCPP" funding is for specific projects. The balance in this fund is reserved for the completion of the approved projects.

5. Capital Improvements Fund

Contributions from Public Works Canada are received in instalments based on projected expenditures. The balance of unused funds received on account of the capital expenditure budget is carried forward as the "Capital Improvements Fund."

6. Personnel

Personnel costs were incurred in each operational area as follows:

	1985	1984
	$	$
Property and operations	1,159,202	1,047,930
Events production	1,796,315	1,575,663
General and administration	666,949	737,661
Planning and development	394,256	343,686
	4,016,722	3,704,940

7. Comparative figures

Certain 1984 comparative figures have been reclassified in order to conform with the Financial Statement presentation adopted for 1985.

SUMMARY PAGE

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

MANDATE

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

BACKGROUND

ICOD was originally incorporated in November 1983 as a non-governmental organization, with its funding to be provided by CIDA. Following a review of its mandate and institutional structure, the government decided that it should be accountable to Parliament and made the decision to acquire it as a Crown corporation. ICOD complements the work of CIDA and IDRC and the many Canadian non-governmental organizations native to the development field, and is seen as an important new dimension in Canada's efforts to assist less fortunate nations through its long experience and expertise in marine resource management.

CORPORATION DATA

HEAD OFFICE	5670 Spring Garden Road 9th Floor P.O. 2003 Station M Halifax, Nova Scotia B3J 2Z1
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
DATE AND MEANS OF INCORPORATION	By S.C. 1984-85 C. 6, s.24; proclaimed February 27, 1985.
CHIEF EXECUTIVE OFFICER	G.C. Vernon
CHAIRMAN	C. Hanson Dowell
AUDITOR	Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85
At the end of the period	
Total Assets	negl.
Obligations to the private sector	nil
Obligations to Canada	nil
Equity of Canada	negl.
Cash from Canada in the period	
— budgetary	0.8
— non-budgetary	nil

INTERNATIONAL CENTRE FOR OCEAN DEVELOPMENT

NO FINANCIAL STATEMENTS FOR THE REPORT PERIOD COULD BE AVAILABLE FOR THIS CORPORATION SINCE IT BECAME A PARENT CROWN CORPORATION LATE IN THE PERIOD

SUMMARY PAGE

LAURENTIAN PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety an efficient pilotage service in the St. Lawrence River between Les Escoumins and the north end of the St. Lambert lock, in the Saguenay River and in the Bay of Chaleur.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	Room 1804 1080 Beaver Hall Hill Montreal, Quebec H2Z 1S8
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Established pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52) which was proclaimed to come into force on February 1, 1972.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Paul Bailly
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY($ million) The financial year is the calendar year.

	1984	**1983**	**1982**	**1981**
At the end of the year				
Total Assets	5.1	5.2	5.4	5.1
Obligations to the private sector	0.4	0.1	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	(0.1)	0.3	1.1	1.1
Cash from Canada for the year				
— budgetary	1.5	1.0	nil	nil
— non-budgetary	nil	nil	nil	nil

LAURENTIAN PILOTAGE AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE DONALD FRANK MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Laurentian Pilotage Authority as at December 31, 1984 and the statements of operations, contributed capital, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Pilotage Act and regulations and the by-laws of the Authority.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 11, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash	13,829	2,452
Accounts receivable	3,725,409	3,928,628
	3,739,238	3,931,080
Fixed (Note 3)		
Land, buildings, pilot boats and other facilities	2,123,104	1,937,705
Less: accumulated depreciation	794,326	707,588
	1,328,778	1,230,117
	5,068,016	5,161,197

LIABILITIES	1984	1983
	$	$
Current		
Bank loan	375,000	100,000
Accounts payable	4,143,590	4,205,845
	4,518,590	4,305,845
Provision for employee termination benefits	647,000	596,000
	5,165,590	4,901,845
EQUITY (DEFICIENCY) OF CANADA		
Contributed capital	650,175	278,128
Deficit	(747,749)	(18,776)
	(97,574)	259,352
	5,068,016	5,161,197

Approved by the Authority:

PAUL BAILLY
Chairman

YVON MATTE
Member

LAURENTIAN PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Revenues		
Pilotage charges (Note 4)	25,523,601	23,795,763
Interest and other revenues	100,312	155,147
	25,623,913	23,950,910
Expenses		
Pilots' fees, salaries and benefits	21,529,416	19,881,571
Operating costs of pilot boats	2,743,773	2,398,199
Staff salaries and benefits	1,577,311	1,541,077
Professional services and members' allowances	437,672	239,516
Rentals	210,806	241,946
Communications	125,068	228,754
Travel	122,983	80,418
Bad debts	100,031	2,143
Utilities, material and supplies	65,871	55,071
Maintenance	40,302	43,743
Other	102,252	110,176
	27,055,485	24,822,614
Net loss before extraordinary gain	1,431,572	871,704
Extraordinary gain (Note 5)	45,529	
Net loss for the year	1,386,043	871,704

STATEMENT OF CONTRIBUTED CAPITAL FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Balance at beginning of the year	278,128	278,128
Parliamentary appropriation to finance the acquisition of fixed assets	372,047	
Balance at end of the year	650,175	278,128

STATEMENT OF DEFICIT FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Retained earnings appropriated as a reserve for the renewal and the acquisition of major fixed assets		
Balance at beginning of the year		808,457
Release for the year		(808,457)
Balance at end of the year		
Unappropriated		
Deficit at beginning of the year	18,776	
Net loss for the year	1,386,043	871,704
Parliamentary appropriation for operations	(594,037)	
Services provided without charge by government departments	(63,033)	(44,471)
Release of reserve for the renewal and the acquisition of major fixed assets		(808,457)
Deficit at end of the year	747,749	18,776
Deficit at end of the year	747,749	18,776

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1984

	1984	1983
	$	$
Sources of funds		
Parliamentary appropriation		
Operations	594,037	
Fixed assets	372,047	
	966,084	
Extraordinary gain (Note 5)	45,529	
	1,011,613	
Application of funds		
Operations		
Net loss before extraordinary gain	1,431,572	871,704
Items not requiring an outlay of funds		
Depreciation	(165,457)	(167,196)
Services provided without charge by government departments	(63,033)	(44,471)
Increase in the provision for employee termination benefits	(51,000)	(66,000)
	1,152,082	594,037
Net acquisition of fixed assets	264,118	372,047
	1,416,200	966,084
Decrease in working capital	404,587	966,084
Working capital (deficiency) at beginning of the year	(374,765)	591,319
Working capital deficiency at end of the year	779,352	374,765

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1984

1. Authority and activities

The Laurentian Pilotage Authority was established on February 1, 1972 under the Pilotage Act. Its objectives are to establish, operate, maintain and administer in the interests of safety an efficient pilotage service within certain designated Canadian waters in and around the Province of Quebec. The Act provides that pilotage tariffs shall be fair and reasonable and assure a revenue which, together with any revenue from other sources, is sufficient to permit the Authority to operate on a self-sustaining basis.

The Authority is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

2. Significant accounting policies

Fixed assets

Fixed assets obtained from Canada when the Authority was established were recorded at the then assigned values. Purchases of fixed assets acquired subsequently by the Authority are recorded at cost.

Fixed assets are depreciated using the straight-line method, at rates based on the estimated useful lives of the assets.

Contributed capital

The values assigned to the fixed assets obtained from Canada when the Authority was established and the net cost of fixed assets financed from parliamentary appropriations are recorded as contributed capital.

Parliamentary appropriation

Parliamentary appropriations received to finance the excess of expenditures over revenues are recorded in the year in which they are voted by Parliament, to contributed capital for that portion pertaining to the acquisition of fixed assets and to the deficit for that pertaining to operations. In this respect, operating expenditures include only those which require an outlay of funds.

LAURENTIAN PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

Services provided without charge

Estimated amounts for services provided without charge by government departments are included in expenses with an offset to the deficit.

Pension plan

Employees of the Authority participate in the Superannuation Plan administered by the Government of Canada. The employees and the Authority contribute equally to the cost of the Plan. This contribution represents the total liability of the Authority. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Employee termination benefits

On termination of employment, employees of the Authority are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

3. Fixed assets

Details of fixed assets are as follows:

	1984			1983
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Land	9,300		9,300	9,300
Buildings	23,622	21,663	1,959	3,636
Pilot boats	1,386,892	504,248	882,644	846,406
Furniture and fixtures	49,226	38,941	10,285	10,593
Communications equipment	204,842	108,472	96,370	93,373
Boarding facilities	208,662	87,195	121,467	118,827
Wharf improvements	169,033	33,807	135,226	143,678
Leasehold improvements	71,527		71,527	
Automobiles				4,304
	2,123,104	794,326	1,328,778	1,230,117

Depreciation for the year is $165,457 ($167,196 in 1983).

The estimated useful lives for the principal categories of fixed assets for the purposes of calculating depreciation are as follows:

Buildings	20 years
Pilot boats	10, 15 and 20 years
Furniture and fixtures	10 years
Communications equipment	10 years
Boarding facilities	10 and 20 years
Wharf improvements	20 years
Leasehold improvements	duration of the leases

4. Pilotage services related to the Tall Ships Event at Quebec City

During the year, the Authority received a parliamentary appropriation of $106,000 for the provision of pilotage services relating to the Tall Ships Event held in conjunction with the 1534-1984 festivities. Amounts received have been recorded as pilotage revenues or as reductions of expenses depending on the nature of the services provided.

5. Extraordinary gain

During the year, the Authority obtained a final judgment granting it $45,529, net of certain disbursements, as a reward for the rescue in 1983 of a ship in distress.

6. Pension plan

The estimated unrecorded liability for employees' past services is $89,900 as at December 31, 1984 ($122,300 as at December 31, 1983).

7. Contingent liability

During 1982, following a stoppage of pilotage services, a lawsuit for $235,000 was brought against the Authority. An estimate of any loss that may arise as a result of this litigation cannot be made and no provision has been recorded in the accounts.

8. Contingent gain

During 1984, one of the Authority's pilot boats responded to the rescue call of a ship in distress. The Authority has submitted a claim for a reward, the amount of which cannot be determined at this time. The Authority will account for any income that may derive from this claim, when it is received, as an extraordinary item.

9. Subsequent event

On January 31, 1985, Treasury Board approved a temporary allotment of $300,000 from its vote 5, Government Contingencies, prior to the release of supply of $1,400,000 for 1984-85 Supplementary Estimates "C", to cover the excess of expenditures over the revenue during the calendar year 1984. Any amount received therefrom by the Authority will be credited to the Equity of Canada.

SUMMARY PAGE

LOTO CANADA INC.

MANDATE

To conduct and manage a national lottery.

BACKGROUND

The corporation is inactive; legislative authority for its dissolution is in place and it is expected that Loto Canada Inc. will cease to exist during 1985.

CORPORATION DATA

HEAD OFFICE	255 Albert Street Ottawa, Ontario K1G 3Z4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Jake Epp, P.C., M.P.
DEPARTMENT	National Health and Welfare
DATE AND MEANS OF INCORPORATION	Incorporated under the *Canada Business Corporations Act* in 1976.
CHIEF EXECUTIVE OFFICER	Hugh Mullington
CHAIRMAN	Vacant
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	negl.	15.4	14.4	13.1
Obligations to the private sector	negl.	nil	nil	nil
Obligations to Canada	(negl.)	15.2	14.2	13.1
Equity of Canada	negl.	negl.	negl.	negl.
Cash from (to) Canada in the period				
— budgetary	(16.4)	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

LOTO CANADA INC.

AUDITOR'S REPORT

THE HONOURABLE JAKE EPP, P.C., M.P.
MINISTER OF NATIONAL HEALTH AND WELFARE

I have examined the balance sheet of Loto Canada Inc. as at March 31, 1985 and the statements of income and expense and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations and the articles and by-laws of the Corporation.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 24, 1985, except as to
Note 2 which is as of
June 14, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985 $	1984 $
Cash and short-term deposits		14,853,676
Due from Canada (Note 3)		400,314
Due from the Canadian Sports Pool Corporation		65,279
Accrued interest		57,646
Accounts receivable —Officer		6,500
		15,383,415

LIABILITIES	1985 $	1984 $
Accounts payable		
—Labour Canada		163,957
—Other		7,978
Due (from) to Receiver General for Canada (Note 4)	(1)	15,211,479
	(1)	15,383,414
CAPITAL STOCK		
One common share authorized, issued and fully paid	1	1
		15,383,415

Approved by the Board of Directors:

H. J. MULLINGTON
Director

DAVID KIRKWOOD
Director

LOTO CANADA INC.—*Continued*

STATEMENT OF INCOME AND EXPENSE FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Interest income	1,010,017	1,353,707
Expense		
Professional fees	11,600	163,055
Office expenses	3,975	42,075
Travel and hospitality	2,775	73,091
Settlement of claims	1,422	210
Salaries and employee benefits		161,910
Building rental and maintenance		54,905
Telephone		20,983
Directors fees		9,750
Other		325
	19,772	526,304
Less: expenses allocated to Canada		181,449
Canadian Sports Pool Corporation		134,193
		315,642
Provision for unbilled expenses (recovery)	(385,153)	181,449
	(385,153)	134,193
	(365,381)	392,111
Net income for the year (Note 4)	1,375,398	961,596

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of funds		
Net income for the year	1,375,398	961,596
Recovery of amount due from Canada	400,314	
Recovery of amount due from the Canadian Sports Pool Corporation	65,279	
Receipt of accrued interest	57,646	
Recovery of accounts receivable—Officer	6,500	
Recovery of accounts receivable—Other		1,408
Decrease in prepaid expenses		8,859
Increase in accounts payable—Labour Canada		31,866
	1,905,137	1,003,729
Application of funds		
Payment of accounts payable—Labour Canada	163,957	
Payment of accounts payable—Other	7,978	9,639
Payment of amount due to Receiver General for Canada	15,211,480	
Remittance of current year's net income to Receiver General for Canada	1,375,398	
Increase in amount due from the Canadian Sports Pool Corporation		65,279
Increase in accrued interest		45,197
	16,758,813	120,115
(Decrease) increase in cash and short-term deposits	(14,853,676)	883,614
Cash and short-term deposits at beginning of the year	14,853,676	13,970,062
Cash and short-term deposits at end of the year		14,853,676

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Termination of lottery operations

Loto Canada Inc. was incorporated under the Canada Business Corporations Act in 1976 and is a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Corporation's objective was to conduct and manage a national lottery in accordance with the National Lottery Regulations as authorized by the Criminal Code.

In August 1979, federal and provincial government representatives signed a document whereby Loto Canada Inc. would withdraw from the sale of lottery tickets effective December 31, 1979 and the Government of Canada would cause the Corporation to be wound up after that date as quickly as legal, financial and administrative requirements permit. The Shareholder directed the Board of Directors to commence the orderly wind-up of the operations effective August 21, 1979. The lottery operations were terminated effective December 31, 1979 and the right to claim prizes expired on December 31, 1980. At its July 7, 1983 meeting, the Board of Directors passed a resolution to commence immediately the final wind-up procedures of the Corporation.

2. Wind-up of Loto Canada Inc.

Bill C-2, an Act respecting the winding-up of the Canadian Sports Pool Corporation and Loto Canada Inc., passed third reading in the House of Commons on June 14, 1985. The sections relevant to Loto Canada Inc. are as follows:

> "6.(1) All rights and property held by or in the name of or in trust for Loto Canada Inc. and all obligations and liabilities of Loto Canada Inc. are deemed to be rights, property, obligations and liabilities of Her Majesty.
>
> (2) The Minister (of National Health and Welfare) may do and perform all acts and things for or incidental to procuring the dissolution and closing out of the affairs of Loto Canada Inc.
>
> 7.(1) Any action, suit or other legal proceeding in respect of an obligation or liability incurred by . . . Loto Canada Inc. or incurred by the Minister in closing out the affairs of . . . . Loto Canada Inc., may be brought or taken against Her Majesty in any court that would have had jurisdiction if the action, suit or other legal proceeding had been brought or taken against . . . Loto Canada Inc. . . .
>
> (2) Any action, suit or other legal proceeding pending in any court against . . . Loto Canada Inc. may be continued against Her Majesty to the same extent as it could, but for the coming into force of this Act, have been continued against . . . Loto Canada Inc. . . ."

Loto Canada Inc. has conducted its affairs and concluded operations on the premise that this legislation would be enacted. Accordingly, after a resolution by the shareholder, the Minister of National Health and Welfare, it has registered with the Director, Corporations Branch, Department of Consumer and Corporate Affairs a statement of Intent to Dissolve Loto Canada Inc., pursuant to Section 203 of the Canada Business Corporations Act (CBCA). A Certificate of Intent to Dissolve was issued by the Director in November 1984 but actual dissolution will take place only after the aforementioned Bill C-2 becomes law.

LOTO CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

3. Recoverable research and development expenses

From January 1981 to March 1984, the Corporation had financed research on gaming concepts including research and development of a sports pool scheme totalling $2,139,163. In August 1981, Cabinet decided that this sports pool scheme would be operated by a new federal agency. In January 1982 the Board of Directors of Loto Canada Inc. reconfirmed that the Corporation would continue to seek full reimbursement for monies expended on research and development of the sports pool scheme. The research on gaming concepts financed by the Corporation formed the basis of documentation leading to the passage of the Athletic Contests and Events Pools Act by Parliament on June 29, 1983, and the establishment of the Canadian Sports Pool Corporation (CSPC) with effect from October 20, 1983.

Legal opinions have been obtained with respect to the statutory powers of the Corporation to finance the research and development of a sports pool scheme. While the legal opinions obtained differ, the Corporation takes the position that this financing was a business decision within the general powers of the Corporation and in support of the intention of the federal government.

During the year, the Corporation recovered from Canada, from CSPC and from an officer, all outstanding recoverable expenses for the sports pool scheme including amounts previously unbilled.

4. Due (from) to Receiver General for Canada

	1985	1984
	$	$
Balance at beginning of the year	15,211,479	14,249,883
Net income for the year	1,375,398	961,596
	16,586,877	15,211,479
Payments during the year	16,586,878	
Balance at end of the year	(1)	15,211,479

5. Related party transactions

In November 1984, in preparation for winding-up the Corporation, the composition of the Board of Directors was changed. Only one member at that time retained his directorship. He was joined by an Assistant Secretary to the Treasury Board and the Deputy Minister of National Health and Welfare.

Two members of the present Board are also officers of the Canadian Sports Pool Corporation.

All transactions with the Government of Canada and the Canadian Sports Pool Corporation were concluded during the year.

6. Contingent liability

In 1980, certain ticket wholesalers who were operating in the Province of Ontario commenced legal proceedings against the Corporation. To date three writs have been processed and claims on two of the cases have been filed in the amount of $4,175,000 plus costs. This litigation continues to be contested and the outcome is not known at this time. Any settlement resulting from the resolution of the contingency will be accounted for in accordance with the provisions of Section 7.(2) of Bill C-2 (Note 2).

7. Services provided without charge

The Canadian Sports Pool Corporation has provided Loto Canada Inc. without charge with certain administrative services. The cost of these services is not included in the financial statements.

8. Sale of fixed assets

During the year furniture with an estimated market value of $4,400 was sold to the Terry Fox Foundation for $1.

All other fixed assets, for which a value could not be estimated, were sold to the Canadian Sports Pool Corporation for $1.

In accordance with Loto Canada Inc. accounting policy, these assets had been expensed when originally purchased.

SUMMARY PAGE

MINGAN ASSOCIATES, LTD.

MANDATE

To purchase land for eventual disposition.

BACKGROUND

Ownership of the company was purchased for Canada in 1983 to obtain the land and fishing rights it owns. Those are to be converted into (Indian) reserve property after which the company would be dissolved. First, however, a suit launched by the Province of Quebec asserting its prior rights to the land must be resolved.

CORPORATION DATA

HEAD OFFICE	10 Wellington Street 18th Floor Les Terrasses de la Chaudière Hull, P.Q. K1A 0H4
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable David Crombie, P.C., M.P.
DEPARTMENT	Indian Affairs and Northern Development
DATE AND MEANS OF INCORPORATION	Order in Council 1983-4029; a corporation under Part 1A of the Quebec *Companies Act*.
CHIEF EXECUTIVE OFFICER	Vacant
CHAIRMAN	Vacant
FINANCIAL SUMMARY	This is not an operating company. Total assets have only nominal value.

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1984
WERE NOT AVAILABLE AT DATE OF PRINTING

SUMMARY PAGE

MONTREAL PORT CORPORATION

MANDATE

Administration, management and control of the Montreal harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Montreal Port Corporation was established on July 1, 1983 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The Port of Montreal is the largest on the east coast of Canada and handles more diversified traffic than any of the other ports previously administered by the Canada Ports Corporation. The port handled 23.8 million tonnes of cargo in 1984 including 5.8 million tonnes of grain and 4.1 million tonnes of containerized cargo.

CORPORATION DATA

HEAD OFFICE	Edifice du Port de Montréal Aile No. 1 Cité du Havre Montréal, P.Q. H3C 3R5
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	July 1, 1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Dominic J. Taddeo
CHAIRMAN	Ronald Corey
AUDITOR	Samson Bélair

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	Six months ending December 31, 1983
At the end of the period		
Total Assets	237.2	213.6
Obligations to the private sector	nil	nil
Obligations to Canada	239.5	240.1
Equity of Canada	(22.1)	(48.9)
Cash from Canada in the period		
— budgetary	nil	nil
— non-budgetary	nil	nil

MONTREAL PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the statements of income, deficit and changes in financial position of the Montreal Port Corporation for the fiscal year ended December 31, 1984 and its balance sheet at that date. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the results of operations and the changes in the financial position of the Corporation for the year ended December 31, 1984 and its financial position at that date in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come under our notice in the course of our examination of the financial statements were, in all material respects, in accordance with Part XII of the Financial Administration Act and regulations thereto, the charter and by-laws of the Corporation and any directive given to the Corporation.

SAMSON BÉLAIR
Chartered Accountants

Montreal, Canada
February 12, 1985

BALANCE SHEET AS AT DECEMBER 31

(in thousands of dollars)

ASSETS	1984	1983	LIABILITIES	1984	1983
Current			Current		
Cash	644	820	Accounts payable and accrued liabilities (Note 5)	9,277	11,133
Investments (Note 3)	67,116	52,115	Grants in lieu of municipal taxes	5,496	6,540
Accounts receivable	9,469	9,699		14,773	17,673
Materials and supplies	733	797			
	77,962	63,431	Long-term		
			Accrued employee benefits	5,277	5,331
			Loans from Canada (Note 6)	239,208	239,527
Long-term				244,485	244,858
Investments (Note 3)	38,984	39,259			
Amounts receivable	578	1,023			
	39,562	40,282	EQUITY OF CANADA		
			Contributed capital	19,243	19,243
			Deficit	(41,351)	(68,157)
Fixed (Note 4)	119,626	109,904		(22,108)	(48,914)
	237,150	213,617		237,150	213,617

On behalf of the Board:

ROMÉO BOYER
Chairman

DOMINIC J. TADDEO
General Manager and
Chief Executive Officer

MONTREAL PORT CORPORATION—*Continued*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984 (12 months)	1983 (6 months)
Revenue from operations	57,325	30,714
Operating and administrative expenses	35,829	18,074
Depreciation	6,298	2,586
Grants in lieu of municipal taxes	4,287	2,158
Interest expense on loans from Canada	542	282
	46,956	23,100
Net income from operations	10,369	7,614
Investment income	10,232	4,545
Net income before extraordinary item	20,601	12,159
Extraordinary item		
Net gain on disposal and devaluation of fixed assets (Note 10)	6,205	
Net income for the year	26,806	12,159

STATEMENT OF DEFICIT
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984 (12 months)	1983 (6 months)
Balance at beginning	68,157	
Deficit transferred from Canada Ports Corporation (Note 1)		80,316
Net income for the year	26,806	12,159
Balance at the end	41,351	68,157

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984 (12 months)	1983 (6 months)
Funds provided		
Operations		
Net income before extraordinary item	20,601	12,159
Items not requiring an outlay of funds		
Depreciation	6,298	2,586
Loss on disposal of fixed assets	647	
Other	275	63
	27,821	14,808
Proceeds on sale of fixed assets	13,244	
Proceeds on sale of long-term investment		6,814
Other	390	68
	41,455	21,690
Funds employed		
Additions to investments		7,661
Additions to fixed assets	23,705	4,864
Loans from Canada currently payable	319	301
	24,024	12,826
Increase in working capital	17,431	8,864
Working capital at the beginning of the year	45,758	
Working capital transferred from Canada Ports Corporation (Note 1)		36,894
Working capital at the end of the year	63,189	45,758

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1984

1. Status

The Port of Montreal was previously under the jurisdiction of the Canada Ports Corporation, formerly the National Harbours Board; as at July 1, 1983, the Montreal Port Corporation was incorporated by letters patent in accordance with paragraph 6.2(1) of the Canada Ports Corporation Act.

Following section 6.5 of the Canada Ports Corporation Act, on the establishment of a local port corporation, all rights, obligations and liabilities of the Canada Ports Corporation in relation to that harbour shall become rights, obligations and liabilities of the local port corporation, as it is for the Montreal Port Corporation.

Total transfer of assets less assumed liabilities resulted as of July 1, 1983 in an excess of liabilities over assets represented by contributed capital of $19,243,000 and a deficit in the amount of $80,315,689. The working capital at July 1, 1983 amounted to $36,894,158.

Fixed assets were recorded at their original cost with related accumulated depreciation and the investments are recorded at their original cost plus amortized discount or less amortized premiums.

2. Significant accounting policies

(a) Fixed assets and accumulated depreciation

The fixed assets are recorded at original cost with related accumulated depreciation transferred from Canada Ports Corporation; subsequent acquisitions are recorded at cost. Depreciation is calculated on the straight-line method for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the assets.

(b) Pension costs

All permanent employees of the Montreal Port Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the plan are required from both the employees and the Montreal Port Corporation. These contributions represent the total liability of the Montreal Port Corporation and are recognized in the accounts on a current basis.

(c) Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(d) Employee benefits

The Montreal Port Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave, sick leave and overtime compensatory leave, which are payable to its employees in subsequent years under its collective agreements, or in accordance with Montreal Port Corporation policy.

3. Investments

Funds are invested in Government of Canada direct and guaranteed securities which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity. The market value of the short-term investments represents its amortized cost, as that of the long-term investments is $37,694,896 ($37,890,394 in 1983).

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1984—*Concluded*

4. Fixed assets

	Depreciation rates %	Cost	Accumulated depreciation	Net value 1984	Net value 1983
		(in thousands of dollars)			
Land (Note 10)		17,967		17,967	20,017
Dredging	2.5	15,325	11,273	4,052	4,163
Berthing structures	2.5	58,474	35,002	23,472	22,779
Buildings	2.5	59,949	26,273	33,676	32,815
Utilities	5	11,985	5,519	6,466	5,732
Roads and surfaces	2.5-10	21,796	7,517	14,279	8,284
Machinery and equipment	5-20	41,356	24,783	16,573	9,068
Office furniture and equipment	20	764	544	220	209
		227,616	110,911	116,705	103,067
Projects under construction		2,921		2,921	6,837
		230,537	110,911	119,626	109,904

5. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are amounts for deferred revenues for $272,380 ($272,330 in 1983) and for the current portion of long-term liabilities for $319,403 ($583,545 in 1983).

6. Loans from Canada

	1984	1983
	(in thousands of dollars)	
Loans bearing interest at 6.25% with blended annual principal and interest repayment requirements of $842,561 and maturing in 2000	8,370	8,954
Less: current portion	319	584
	8,051	8,370
Non-interest bearing loans with indefinite due date	132,995	132,995
Accrued interest on loans not due nor payable	98,162	98,162
	239,208	239,527

Principal repayment requirements over the next five years amount to:

	$
1985	319,403
1986	339,365
1987	360,576
1988	383,112
1989	407,056

7. Contingencies

Claims aggregating approximately $5,800,000 in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Montreal Port Corporation property and sundry other matters in dispute have been made against the Montreal Port Corporation but are not reflected in the accounts. In the opinion of the Corporation, its position is defensible and the final outcome of such claims should not result in any material financial liability.

8. Capital expenditure commitments

Contractual obligations for the completion, construction and purchase of fixed assets are estimated at $6,300,000.

9. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties, including the Government of Canada, its agencies and other Crown corporations.

The Corporation derives revenues from related parties principally of grain warehousing and switching charges. The expenses paid to related parties are principally administration fees.

Additionally in 1984, the Corporation in the course of the Vieux-Port de Montréal project, entered into other transactions referred to in Note 10.

10. Extraordinary item

(a) In 1981 as well as in 1983, the National Harbours Board through the Port of Montreal effected a land transfer to Public Works Canada.

The Treasury Board gave its approval to this transfer as at November 27, 1984 and the Montreal Port Corporation recorded it in its 1984 accounts as follows:

		(in thousands of dollars)
Fixed assets transfer		
Net book value		2,827
Consideration received		
Cash received in 1984	8,800	
Cash received in 1983	1,200	
Land	2,000	
Balance due to Public Works Canada since 1979	1,204	
		13,204
Gain on disposal of fixed assets		10,377

(b) The cost of a piece of land, subject to a transaction in 1985 has been decreased by an amount of $4,172,000 following an appraisal by J.A. Marois (1980) Inc. on January 31, 1984

Loss on devaluation of fixed assets	4,172
Net gain on disposal and devaluation of fixed assets	6,205

SUMMARY PAGE

NATIONAL CAPITAL COMMISSION

MANDATE

To prepare plans for and assist in the development, conservation and improvement of the National Capital Region.

BACKGROUND

Funding from Canada to the Commission has included loans for the purchase of property but mostly is budgetary funding. The Commission's own revenues meet about nine per cent of its expenses.

CORPORATION DATA

HEAD OFFICE	161 Laurier Avenue West 14th Floor Ottawa, Ontario K1P 6J6
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Roch La Salle, P.C., M.P.
DEPARTMENT	Public Works
DATE AND MEANS OF INCORPORATION	*National Capital Commission Act*, 1958 (R.S.C. 1970, C. N-3). Canada has owned this corporation since 1899 with the creation then of the Ottawa Improvement Commission (1899-1927) succeeded by the Federal District Commission (1927-1958).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Jean Pigott
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	**1983-84**	**1982-83**	**1981-82**
At the end of the period				
Total Assets	428.8	411.6	389.3	391.9
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	26.3	31.1	31.1	40.9
Equity of Canada	377.3	344.5	330.1	313.4
Cash from Canada in the period				
— budgetary	97.1	86.6	82.2	97.8
— non-budgetary	nil	nil	nil	0.2

NATIONAL CAPITAL COMMISSION

AUDITOR'S REPORT

THE HONOURABLE ROCH LASALLE, P.C., M.P.
MINISTER OF PUBLIC WORKS

I have examined the balance sheet of the National Capital Commission as at March 31, 1985 and the statements of operations, proprietor's equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Further, in my opinion, except as described in the following paragraph, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the National Capital Act, the articles and by-laws of the Commission.

On September 1, 1984, the Government proclaimed amendments to the Financial Administration Act which, inter alia, require that the Commission prepare its financial statements in accordance with generally accepted accounting principles. Note 2 describes the accounting policies relating to capital assets. The note indicates that the statement of operations includes cost of acquisition of capital assets, and that gains or losses on disposal of capital assets are reflected in the statement of proprietor's equity but not in the statement of operations. The note also indicates that no depreciation is recorded. In these respects the financial statements are not in accordance with generally accepted accounting principles as required under section 138(4) of the Financial Administration Act. However, as noted in Note 2, the Commission is committed to cause financial statements to be prepared in accordance with generally accepted accounting principles for the 1985-86 fiscal year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 7, 1985

BALANCE SHEET AS AT MARCH 31, 1985

(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash and short-term deposits	49,893	45,258
Accounts receivable		
Federal government departments and agencies	991	415
Tenants and others	776	1,293
Operating supplies, small tools and nursery stock	645	687
Prepaid expenses	1,479	1,046
	53,784	48,699
Capital		
Real property (Note 3)	361,910	350,935
Equipment, furniture and vehicles	13,074	10,683
	374,984	361,618
	428,768	410,317

LIABILITIES	1985	1984
Current		
Accounts payable and accrued liabilities	17,387	24,561
Unsettled expropriations of property	1,609	1,665
Holdbacks and deposits from contractors and others	1,580	1,155
	20,576	27,381
Long-term		
Loans from Canada (Note 4)	26,309	31,104
Accrued employee termination benefits	4,537	4,399
	30,846	35,503
EQUITY OF CANADA		
Proprietor's equity	377,346	347,433
	428,768	410,317

Approved by the Commission:

JEAN E. PIGOTT
Chairman

A. MARTIN
Commissioner

NATIONAL CAPITAL COMMISSION—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985				1984
	Operating	Capital	Grants and Contributions	Total	Total
Revenues					
Parliamentary appropriations	49,257	37,525	10,273	97,055	86,550
Property revenues	6,421			6,421	5,873
Interest income	1,538	1,421		2,959	1,968
Miscellaneous	1,182			1,182	995
	58,398	38,946	10,273	107,617	95,386
Expenditures					
Land Development	14,418	8,337	8,320	31,075	30,579
Recreation and Culture	25,039	9,664	96	34,799	31,182
Transportation		12,559		12,559	15,206
Administration and Finance	14,312	930		15,242	14,080
Services and Utilities		913		913	1,850
Policy Development	2,076	3		2,079	2,105
	55,845	32,406	8,416	96,667	95,002
Excess of revenues over expenditures	2,553	6,540	1,857	10,950	384

STATEMENT OF PROPRIETOR'S EQUITY FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Balance at beginning of the year	347,433	330,129
Excess of revenues over expenditures	10,950	384
Capitalized expenditures (Note 2)	17,455	11,313
Net gain on disposal of capital assets	1,508	1,885
Adjustment of provision for land transfers at less than cost (Note 3)		807
Adjustment of provision for grants in lieu of taxes (Note 8)		2,915
Balance at end of the year	377,346	347,433

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Funds provided		
Excess of revenues over expenditures	10,950	384
Add items not requiring funds	137	326
	11,087	710
Proceeds on disposal of capital assets	5,542	2,909
Decrease in unsettled expropriations of property	56	206
Adjustment of provision for grants in lieu of taxes (Note 8)		2,915
	16,685	6,740
Funds applied		
Acquisition of real property to be financed by loans from Canada		306
Repayment of loans from Canada	4,795	18
	4,795	324
Increase in working capital	11,890	6,416
Working capital at beginning of the year	21,318	14,902
Working capital at end of the year	33,208	21,318

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and objectives

The National Capital Commission was established by the National Capital Act, 1958 and is an agent corporation under the Financial Administration Act. The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

2. Significant accounting policies

(a) Basis of accounting

On September 1, 1984, the Government proclaimed amendments to the Financial Administration Act which, inter alia, required that the Commission prepares its financial statements in accordance with generally accepted accounting principles. However, as in previous years, the current year's financial statements of the Commission have been prepared in accordance with generally accepted accounting principles except for the accounting policies relating to capital assets which are explained below. The Commission is currently in the process of reviewing its financial policies and accounting systems to ensure that it will comply with the requirements of the Act in the 1985-86 fiscal year.

(b) Capital assets

(i) Capital expenditures

Capital expenditures in the Statement of Operations include those which increase the value of capital assets as well as expenditures for surveys, studies and contributions to shared cost programs.

(ii) Real property

Only those expenditures producing Commission-owned real property are capitalized. Capitalization is at cost. The cost of real property does not include interest on loans to finance the acquisitions thereof. Gains or losses on disposal of real property are reflected in the Statement of Equity and no depreciation is recorded.

(iii) Equipment, furniture and vehicles

Equipment, furniture and vehicles are recorded at cost. Losses, which are recognized only at the time of destruction or disposal, are reflected in the Statement of Equity. No depreciation is recorded.

NATIONAL CAPITAL COMMISSION—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

(c) Operating supplies, small tools and nursery stock

Operating supplies and small tools are carried at most recent cost. Nursery stock is valued at estimated replacement cost less an allowance for overhead, balling and packaging expenses.

(d) Pension plan

The Commission's employees participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are made by both the employees and the Commission.

(e) Employee termination benefits

Severance pay generally accrues to employees over their service period, and is payable on their separation or retirement. Provision for these benefits is recorded as a liability.

3. Real property

The following are the major categories of real property at March 31:

	1985	1984
	(in thousands of dollars)	
Greenbelt	53,569	50,800
Parkways	68,675	67,324
Parks	42,245	38,627
Bridges and approaches	25,183	25,103
Historic sites	15,103	14,710
Recreational facilities	12,157	9,048
Rental properties	135,083	136,001
Unsettled expropriations	1,609	1,665
Administration and service buildings	10,366	9,737
	363,990	353,015
Less provision for transfers at less than cost	2,080	2,080
	361,910	350,935

Provision for transfers at less than cost pertains to property to be transferred in accordance with agreements with the Province of Quebec for lands to be given free of charge for approaches to the Macdonald-Cartier Bridge and for the transfer for $1 of lands to be used as a right-of-way for Highway 550.

4. Loans from Canada

The Commission purchased certain real property out of funds advanced from the Consolidated Revenue Fund of Canada by way of loans authorized by Parliament, upon terms and conditions approved by the Governor in Council.

Interest on these loans is payable semi-annually at rates varying from 5.0% to 9.0% and averaging 6.7% (1984—7.0%). Interest expense in the year ended March 31, 1985 amounted to $2.1 million (1984—$2.2 million). No dates for repayment are specified except that loans, and interest, are required to be repaid at the time of disposal of the properties financed by these loans. For non-greenbelt properties, the proceeds are to be used to repay relevant loans in full and any excess proceeds are to repay other outstanding loans; and for greenbelt properties, the excess of proceeds over acquisition cost are to be used to repay other outstanding loans.

5. Commitments

(a) Subject to funds being authorized by Parliament, the Commission is committed to make contributions to other levels of government as follows:

- (i) Province of Quebec, one-half of the cost of a road network within the National Capital Region. The Commission's commitment is $128.5 million of which $118.8 million has been expended;
- (ii) Province of Quebec and the Outaouais Regional Community, one-third of the cost of a regional sewage disposal system. The Commission's commitment is $52.4 million of which $51.7 million has been expended;
- (iii) Regional Municipality of Ottawa-Carleton and the City of Ottawa, a contribution towards the cost of the Rideau Area development. The Commission's commitment is $11.4 million of which $11.1 million has been expended; and
- (iv) Regional Municipality of Ottawa-Carleton, one-half of the cost of a new bridge across the Rideau River in the Hunt Club Road-Knoxdale Road area. The Commission's commitment is $7.0 million of which $4.6 million has been expended.

(b) The province of Quebec has expropriated certain lands at Laurier Park on behalf of the Commission. A sum of $0.4 million has been paid on account and the remaining amount of $1.253 million will be payable to the province in exchange for appropriate title documents.

(c) The Commission has entered into agreements for computing services and leases of equipment and office space. Annual payments under these agreements are approximately as follows:

	(in thousands of dollars)
1985-86	1,606
1986-87	1,393
1987-88	132
1988-89	3
	3,134

6. Contingencies

(a) Claims

Claims and potential claims have or may be made against the Commission totalling approximately $28.4 million for alleged wrongful termination of certain agreements, for alleged damages and other matters but are not reflected in the accounts.

The final outcome of these claims is not determinable. However, in the opinion of management and legal counsel, the position of the Commission is defensible and any payments required to settle these claims will not materially affect the financial position of the Commission. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

(b) Agreement with the Province of Ontario

In 1961, the Commission entered into an agreement whereby the Province of Ontario established and maintains 2,654 hectares (6,557 acres) of forest. When the agreement expires in 2011, or is terminated, the Commission will reimburse the Province for the excess of expenses over revenues, or the Province will pay the Commission the excess of revenues over expenses. At March 31, 1984, expenses exceeded revenues by $0.99 million, and are not reflected in the accounts of the Commission.

7. Subsequent events

On May 23, 1985, the Government of Canada gave notice that it would direct the Commission under section 137 of the Financial Administration Act to make a payment to the Receiver General in 1985-86 of $33 million which the Government considers to be surplus to the needs of the Commission.

For 1985-86, the Treasury Board has restricted the use of accumulated excess of revenues over expenditures arising from operations and payments of grants and contributions. As of March 31, 1985 these restricted funds amounted to $7.7 million.

8. Comparative figures

Certain figures for 1984 presented for comparative purposes have been restated to conform to the 1985 presentation and to adjust excessive provisions for liabilities as at March 31, 1984. These include:

(a) the removal of the capitalized value and corresponding liability for the purchase of lands as described in note 5(b);

(b) the reduction of provisions for grants-in-lieu of taxes payable under the Municipal Grants Act and in connection with land used for forestry purpose. This reduction has been credited to Proprietor's Equity.

SUMMARY PAGE

NORTHERN CANADA POWER COMMISSION

MANDATE

To plan, construct and operate on a self-sustaining basis, public utilities in the Northwest Territories and the Yukon Territory and, subject to approval of the Governor in Council, elsewhere in Canada.

BACKGROUND

Since 1948, NCPC has developed power generation and distribution facilities north of 60°. Since 1982, NCPC's largest single industrial customer in the Yukon, Cyprus Anvil mine, has suspended its operations resulting in under utilization of the hydro-generating capacity in the Yukon, therefore it became necessary for government to relieve the Commission of some interest obligations. On the other hand, the N.W.T. economy has been relatively stable in recent years, providing a financial surplus for the Commission. The viability of NCPC depends to a large degree upon the performance of the northern mining sector.

CORPORATION DATA

HEAD OFFICE	7909 - 51st Avenue P.O. Box 5700 Station L Edmonton, Alberta T6C 4J8
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable David Crombie, P.C., M.P.
DEPARTMENT	Indian Affairs and Northern Development
DATE AND MEANS OF INCORPORATION	In 1948, by the *Northwest Territories Power Commission Act* (amended as *Northern Canada Power Commission Act*, R.S.C. 1970, C. N-21)
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	James Smith
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the year				
Total Assets	267.5	270.4	251.7	212.3
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	241.0	249.9	239.6	206.3
Equity of Canada	14.8	8.9	3.1	(4.2)
Cash from Canada in the period				
— budgetary	nil	negl.	negl.	1.9
— non-budgetary,	5.0	20.1(net)	37.0	9.6

NORTHERN CANADA POWER COMMISSION

REPORT OF MANAGEMENT'S ACCOUNTABILITY

The accompanying financial statements are the responsibility of management and the Board of Directors of Northern Canada Power Commission. The financial statements were prepared by management in conformity with generally accepted accounting principles appropriate in the circumstances.

The Commission maintains internal financial and management systems and practices which are designed to provide reasonable assurance that reliable financial and non-financial information is available on a timely basis, that assets are acquired economically, are used to further the Commission's aims, and are protected from loss or unauthorized use and that the Commission acts in accordance with the laws of Canada. The Commission's management recognizes its responsibility for conducting the Commission's affairs in accordance with the requirements of applicable laws and principles, and for maintaining standards of conduct that are appropriate to an agent of the Crown. An internal auditor reviews the operation of financial and management systems to promote compliance and to identify changing requirements or needed improvements.

The Auditor General of Canada annually provides an independent, objective, review of management's discharge of its responsibility to report fairly the operating results and financial position of the Commission in accordance with generally accepted accounting principles. He also considers whether the transactions that come to his notice in the course of this review, are in all significant respects, in accordance with the specified legislation. The Commission has requested and the Auditor General has agreed to undertake, this Fall, an in-depth special examination of the adequacy of the Commission's system of financial and management controls.

The Board of Directors acts as the Commission and is also the Audit Committee. The Committee meets regularly with management to review and monitor accounting and reporting practices and operations of the Commission. The Auditor General has access to this Committee, with and without management present, to discuss the results of his audit and examination and his opinion on the quality of financial reporting and the adequacy of financial management controls. The internal auditor also meets with the Committee to discuss the scope and results of his audits, and takes direction from the Committee.

J. SMITH
Chairman and Chief Executive Officer

B. G. CHRISTIE
Acting General Manager

R. A. PHILLIPS
Comptroller

AUDITOR'S REPORT

THE HONOURABLE DAVID CROMBIE, P.C., M.P.
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have examined the balance sheet of Northern Canada Power Commission as at March 31, 1985 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the accounting change for retained earnings as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Commission that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, and the Northern Canada Power Commission Act.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 14, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Property and equipment		
In service (Note 4)	224,520	229,892
Projects under construction	529	248
	225,049	230,140
Current		
Cash and term deposits	14,282	12,345
Accounts receivable		
Utilities	12,177	10,728
Other	2,390	3,808
Inventories		
Fuel and lubricants	11,239	11,145
Other supplies	2,382	2,253
	42,470	40,279
	267,519	270,419

LIABILITIES	1985	1984 (Restated)
Long-term		
Loans from Canada (Note 5)	231,336	240,797
Current		
Current portion of long-term loans	9,653	9,068
Accounts payable	11,479	10,694
Contractors' holdbacks	251	935
	21,383	20,697
	252,719	261,494
EQUITY OF CANADA		
Contingency reserve	5,635	2,166
Retained earnings	9,165	6,759
	14,800	8,925
	267,519	270,419

Approved by the Commission:

JAMES SMITH
Chairman and Chief Executive Officer

I. J. CABLE
Member

NORTHERN CANADA POWER COMMISSION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984 (Restated)
Revenues		
Sale of power	80,128	73,749
Sale of heat	6,601	7,043
Other	1,414	1,127
	88,143	81,919
Expenses		
Operations and maintenance	53,051	47,764
Depreciation	10,118	7,843
Engineering and general administration (Note 6)	5,956	5,577
	69,125	61,184
Income from operations	19,018	20,735
Interest (Note 7)	13,143	14,879
Net income for the year	5,875	5,856
Retained earnings		
At beginning of the year		
As previously reported	8,925	3,069
Prior period adjustment (Note 3)	(2,166)	
As restated	6,759	3,069
Transfer to contingency reserve	(3,469)	(2,166)
At end of the year	9,165	6,759

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Funds provided		
Operations		
Net income for the year	5,875	5,856
Items not requiring an outlay of funds		
Depreciation	10,118	7,843
Other	(65)	159
	15,928	13,858
Insurance proceeds Inuvik fire loss	6,864	
Long-term loans from Canada	5,000	141,560
Disposals of property and equipment	518	
Increase in accounts payable and contractors' holdbacks	101	2,571
Total funds provided	28,411	157,989
Funds applied		
Repayment of long-term debt	13,876	131,315
Additions to property and equipment	12,344	30,098
Increase in inventories	223	1,512
Increase in accounts receivable	31	2,569
Total funds applied	26,474	165,494
Cash and term deposits		
Increase (decrease) for the year	1,937	(7,505)
At beginning of the year	12,345	19,850
At the end of the year	14,282	12,345

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and objective

The Northern Canada Power Commission, formerly the Northwest Territories Power Commission established in 1948, is a Crown Corporation named in Schedule C, Part I to the Financial Administration Act and operates under the Northern Canada Power Commission Act. The Commission is exempt from income tax.

The objective of the Commission is to provide utility services on a self-sustaining basis in the Northwest Territories, the Yukon Territory and, with the approval of the Governor in Council, elsewhere in Canada.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year. A summary of the significant accounting policies of the Commission is as follows:

Property and equipment

Property and equipment, with the exception of that gifted to the Commission by Canada and others which have been recorded at nominal value, are carried at cost less accumulated depreciation. Costs of additions, betterments and major renewals are capitalized. In addition to direct costs of goods and services, capital project costs include interest at prevailing rates on loan funds used to finance construction during the construction period and a share of engineering and general administration expense which is directly attributable to the projects.

Losses on disposal of property and equipment resulting from exceptional circumstances such as the disposal of assets which have not entered the production cycle, are written off to operations in the year that the losses are recognized. For normal retirements and losses covered by insurance, the cost of property and equipment retired, less disposal or other proceeds, is charged or credited to accumulated depreciation with no gain or loss being reflected in operations.

Depreciation

Depreciation of property and equipment, financed by loans from Canada, in service prior to March 31, 1977, excluding the Head Office building, is calculated as an amount equivalent to the principal portion of the repayment of the associated loan. The loans are being repaid by the annuity method over the estimated economic life of the assets. Property and equipment, financed by loans from Canada and placed in service subsequent to March 31, 1977, including the Head Office building and property and equipment purchased from internally generated funds, are depreciated on the straight line method.

Depreciation rates for the various classes of assets are based on their estimated economic lives, which for the principal classes of assets are:

Hydroelectric plants	30 - 50 years
Diesel engines and associated equipment	10 - 15 years
Fuel storage equipment	20 years
Buildings	20 - 30 years
Heating systems	20 years
Transmission and distribution systems	20 - 30 years
Office and general equipment	10 - 15 years
Motor vehicles	4 years

Inventories

Inventories are valued at average cost. Provision is made for any decline in value of slow-moving inventory.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

Contingency reserve

Order in Council P.C. 1980-1989 of July 24, 1980 authorizes the Commission to establish a contingency reserve which is not to exceed $10 million to provide for extraordinary losses not covered by the rate structure. A contingency allowance based on 4% of utility sales was authorized for inclusion in the rate structure, to be used first to recover prior period deficits and then to build up a reserve. Prior period deficits have been recovered and transfers to the reserve are being made annually of up to 4% of utility sales, or the net income for the year should it be less, until the authorized limit is reached.

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Commission. These contributions represent the total liability of the Commission and are recognized in the accounts on a current basis.

Grants in lieu of taxes

Grants in lieu of taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

3. Accounting change

During the year the Commission changed its accounting for retained earnings retroactive to 1984. In that year prior period deficits of $4,608,000 were fully recovered from the previously authorized contingency allowance built into the rate structure and transfers to the contingency reserve could then be made. As a result retained earnings at April 1, 1984 have been reduced by $2,166,000 for the amount deemed to have been transferred to the contingency reserve in1984.

4. Property and equipment in service

	1985	1984
	(in thousands of dollars)	
Electric power plants	239,706	231,443
Transmission and distribution systems	39,073	37,866
Other utilities	3,686	3,819
Staff accommodation	3,721	3,829
Warehouses, motor vehicles and general facilities	8.003	7,041
	294,189	283,998
Less: accumulated depreciation	69,669	54,106
	224,520	229,892

5. Loans from Canada

The Commission receives funds for capital expenditures by way of interest-bearing loans from Canada. Interest at prevailing rates is accrued during the course of construction of a project and added to the amount borrowed. The total loan, including accrued interest, is repaid on terms and conditions as approved by Governor in Council.

The Commission also received a working capital loan of $7,500,000 in 1979. Terms and conditions provide for principal repayment by 10 equal annual instalments of $750,000 commencing on March 31, 1990. The loan is interest free but should any instalment become due and unpaid, interest at the then current rate is applicable until the date of payment.

At March 31, 1985, loans for capital expenditures carried interest at rates ranging from 4% to 15.625%, with a weighted average interest rate of 10.135% (1984—10.098%). Borrowings during the year were at an average interest rate of 11.625% (1984—9.553%).

Loans from Canada mature as follows:

	(in thousands of dollars)
1986	9,653
1987	10,055
1988	10,496
1989	10,616
1990	11,170
1991-2024	188,999
	240,989
Deduct: current portion	9,653
	231,336

6. Engineering and general administration expense

Engineering and general administration expense is net of $453,000 (1984—$642,000) allocated to capital projects.

7. Interest

	1985	1984
	(in thousands of dollars)	
Interest on long-term loans	24,484	21,700
Other loans		676
	24,484	22,376
Less: interest capitalized		5,667
income from term deposits and receivables	2,247	1,830
	2,247	7,497
	22,237	14,879
Interest adjustment	(9,094)	
	13,143	14,879

Due to the decline in mining activity in the Yukon Territory, the full capacity of the Whitehorse Hydro System was under-utilized during the year. System revenues were not sufficient to fully cover the applicable loan interest payable of $13,801,000 included in interest on long-term loans. Order in Council, P.C. 1985-6/1041 of March 28, 1985 set an interest rate of zero percent for the fiscal year 1985 on certain loans applicable to the System, thereby reducing loan interest otherwise payable by $9,094,000.

Under-utilization of the Whitehorse Hydro System is expected to continue in the foreseeable future. The Commission estimates that interest otherwise payable in 1985-86 will have to be reduced by $10,700,000.

8. Commitments

At March 31, 1985, the estimated committed cost to complete capital projects under construction is approximately $741,000 (1984—$1,127,000).

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

9. Related party transactions

In addition to the transactions described in Notes 4 and 7, the Commission has significant transactions with the Government of Canada and its agencies, as well as with territorial and municipal governments of the Northwest Territories and the Yukon Territory. These transactions and resulting balances comprise:

	1985	1984
	(in thousands of dollars)	
Sale of power and heat	43,492	42,964
Purchase of fuel	8,932	7,815
Contributions to the Public Service Superannuation Plan	678	655
Treasury bills and accrued interest	11,545	11,948
Accounts receivable	5,261	4,783
Accounts payable	3,015	1,287

Furthermore, the Commission receives audit and legal services without charge from the Office of the Auditor General of Canada and the Department of Justice of Canada.

SUMMARY PAGE

NORTHERN TRANSPORTATION COMPANY LIMITED

MANDATE

To provide economic, reliable and comprehensive marine transportation and related services on a profit-oriented basis in northern Canada and the Arctic.

BACKGROUND

The company has provided marine transportation services throughout the Mackenzie River watershed since 1934, and along the western Arctic Coast and islands since 1957. Keewatin operations out of Churchill, Manitoba were inaugurated in 1975 and since then the company has provided, under contract to Transport Canada, resupply service to five communities along the west coast of Hudson Bay and to Coral Harbour on Southampton Island. NTCL operates without government appropriations with the exception of the contract payments for the Keewatin resupply.

The company has two wholly-owned subsidiaries: Grimshaw Trucking and Distributing Ltd. provides a general merchandise trucking service from Edmonton and Calgary to a number of communities in northern Alberta and major centres in the Northwest Territories. The second subsidiary, Nortran Offshore Ltd., provides specialty vessels to the offshore oil and gas exploration industry, on a charter basis.

NTCL was sold by Canada on July 15, 1985 to the Inuvialuit Development Corporation and the Nunasi Corporation.

CORPORATION DATA

HEAD OFFICE	9945 - 108 Street Edmonton, Alberta T5K 2G9
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Incorporated federally in 1947 and continued under the *Canada Business Corporations Act* in 1977.
AUDITOR	Deloitte Haskins & Sells

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	1983	1982	1981
At the end of the year				
Total Assets	75.1	76.1	78.2	75.0
Obligations to the private sector	nil	nil	0.6	1.1
Obligations to Canada	27.7	30.7	34.0	36.9
Equity of Canada	38.1	36.8	34.8	30.2
Cash from Canada in the year				
— budgetary	nil	0.6	1.1	0.6
— non-budgetary	nil	nil	nil	nil

NORTHERN TRANSPORTATION COMPANY LIMITED

MANAGEMENT'S REPORT

The consolidated financial statements of the Company have been prepared by Management in accordance with generally accepted accounting principles consistently applied.

The fairness, objectivity and integrity of data in these financial statements, including estimates and judgments relating to matters not concluded by year-end, are the responsibility of Management as is all other information included in this Annual Report.

The Company has established systems of internal financial control which are designed to provide reasonable assurance that assets are safeguarded and that reliable and accurate financial information is produced. In addition, the Audit and Compensation Committee of the Board of Directors, consisting solely of outside directors, meets at least twice a year with Management and the Company's auditors to review internal controls, financial statements, and internal and attest audit reports.

Management is of the opinion that the financial statements have been properly prepared within reasonable limits of materiality and within the framework of the Company's accounting policies as summarized in Note 1 to the Consolidated Financial Statements.

STANLEY D. CAMERON
President and
Chief Executive Officer

J. GUNNAR ANDERSON
Vice-President Finance
and Treasurer

AUDITORS' REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the consolidated statement of financial position of Northern Transportation Company Limited as at December 31, 1984 and the consolidated statements of earnings and retained earnings and of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that the transactions of the Company that have come to our notice in the course of our examination were, in our opinion, in accordance with the Financial Administration Act, the regulations, the charter and by-laws for the Company and any directive given to the Company.

DELOITTE HASKINS & SELLS
Chartered Accountants

Edmonton, Canada
February 1, 1985

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Current assets		
Cash and short-term bank deposits	21,723	19,963
Accounts receivable	3,218	3,448
Operating and general supplies	1,844	2,096
Prepaid expenses	656	105
	27,441	25,612
Current liabilities		
Accounts payable and accrued liabilities	4,378	4,973
Current portion of long-term debt	3,261	3,014
	7,639	7,987
Working capital	19,802	17,625
Non-current assets		
Property and equipment (Note 6)	42,301	45,638
Insurance investment fund	5,325	5,325
	47,626	50,963
Capital employed	67,428	68,588
Represented by		
Long-term debt (Note 7)	24,465	27,726
Deferred income taxes (Note 4)	4,833	4,071
	29,298	31,797
Shareholder's equity		
Share capital (Note 8)	25,052	25,052
Retained earnings	13,078	11,739
	38,130	36,791
	67,428	68,588

Contingency (Note 12)

Approved by the Board:

S. D. CAMERON
Director

J. B. FOREST
Director

NORTHERN TRANSPORTATION COMPANY LIMITED—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Revenue		
Freightage (Note 2)	34,223	39,265
Charter, rental and miscellaneous	6,572	5,821
	40,795	45,086
Expenses		
Cargo haulage	13,696	14,615
Terminal operations	8,957	9,432
Maintenance and repairs	7,004	7,647
Administration and marketing	4,533	4,787
Depreciation	5,058	5,250
	39,248	41,731
Earnings from operations	1,547	3,355
Other income (expense)—Net (Note 3)	667	(250)
Earnings before income taxes	2,214	3,105
Income taxes (Note 4)	875	1,448
Net earnings	1,339	1,657

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Retained earnings at beginning of year		
As previously reported	11,451	9,794
Prior period adjustment (Note 5)	288	288
As restated	11,739	10,082
Net earnings	1,339	1,657
Retained earnings at end of year	13,078	11,739

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1984

(in thousands of dollars)

	1984	1983
Source of working capital		
Net earnings	1,339	1,657
Items not requiring working capital	5,617	5,531
Working capital from operations	6,956	7,188
Proceeds on disposal of property and equipment	208	160
	7,164	7,348
Use of working capital		
Purchase of property and equipment	1,726	2,850
Reduction of long-term debt	3,261	3,067
Transfer to insurance investment fund		800
	4,987	6,717
Increase in working capital	2,177	631
Working capital at beginning of year—As restated	17,625	16,994
Working capital at end of year	19,802	17,625

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1984

1. Significant accounting policies

The consolidated financial statements have been prepared in accordance with generally accepted accounting principles. The following accounting policies are considered significant:

Basis of consolidation

The consolidated financial statements include the accounts of the Company and its subsidiaries, Grimshaw Trucking and Distributing Ltd. and Nortran Offshore Limited, both of which are wholly-owned. All significant inter-company transactions have been eliminated on consolidation.

Operating and general supplies

Inventories of operating and general supplies are recorded at the lower of cost and estimated replacement cost.

Insurance investment fund

As part of its insurance program, the Company maintains umbrella insurance coverage in respect of physical loss or damage to property and equipment. In addition, a fund is being accumulated to underwrite the aggregate deductible amount and the uninsured portion of any losses. The total amount of the fund, which is invested in guaranteed investment instruments, is related to the annual aggregate deductible amount under the umbrella program and will not exceed $6.0 million.

Leases

Leases are classified as either capital or operating. A lease that transfers substantially all of the benefits and risks incident to the ownership of property is classified as a capital lease. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of such lease. All other leases are accounted for as operating leases wherein rental payments are charged to operations as incurred.

Property and equipment

Property and equipment are recorded at cost. The cost of major additions and replacements, including assets under capital lease, is capitalized. Minor replacements, maintenance and repairs, including provision for the estimated cost of repairing damage to vessels, are charged against current operations. Gains or losses realized on retirement or disposal are also reflected in operations.

Depreciation

Vessels are depreciated on a "unit of production" basis taking into account the estimated tonne-kilometer productive capacity of each vessel over a 15-year period with a minimum charge of four percent per annum calculated on a maximum useful life of 25 years. The cost of other depreciable assets, including assets under capital lease, is depreciated on a straight-line basis over an estimated useful life of 10 to 20 years for buildings, other structures and site development, and 5 to 10 years for other equipment.

Pension plan

A contributory, defined benefit, final average earnings pension plan covers all regular full-time employees of Northern Transportation Company Limited. The assets of the plan are held by an independent corporate trustee. Current service costs are funded and charged to operations as they accrue. Unfunded liabilities and plan improvement costs, as determined by actuarial valuation, are funded by annual payments which are charged to operations over periods recommended by the consulting actuary and as required by the Pension Benefits Standards Act.

NORTHERN TRANSPORTATION COMPANY LIMITED—*Concluded*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1984—*Concluded*

2. Freightage revenue

Freightage revenue is reduced by $329,000 being the difference between eligible costs (including a profit allowance) and revenues for the Keewatin resupply service which under the terms of the services agreement with Transport Canada was required to be repaid to the Government. In 1983, the Company received a subsidy of $643,000 relative to this resupply service.

3. Other income (expense)—Net

	1984	1983
	(in thousands of dollars)	
Income		
Interest earned	2,685	2,092
Gain on disposal of property and equipment	203	137
Other	76	135
	2,964	2,364
Expense		
Interest on long-term debt	2,297	2,546
Interest on other debt		68
	2,297	2,614
	667	(250)

4. Income taxes

(a) The provision for income taxes includes the following:

	1984	1983
	(in thousands of dollars)	
Current income taxes (recovered)	113	(17)
Deferred income taxes	762	1,465
	875	1,448

(b) Deferred income taxes represent a future tax liability resulting from capital cost allowance claimed for income tax purposes in excess of depreciation charged in the financial statements.

5. Prior period adjustment

As a result of the settlement of a legal claim, to recover costs of repairing marine equipment damaged while on charter in a prior year, the retained earnings as at January 1, 1983 have been adjusted by $288,000 representing the amount of the settlement less income taxes and other related expenses. Accounts receivable and deferred income taxes have also been restated.

6. Property and equipment

	1984	1983
	(in thousands of dollars)	
Land	2,043	2,043
Vessels	68,677	68,305
Buildings, other structures and site development	25,837	25,913
Other equipment	22,276	21,580
	118,833	117,841
Accumulated depreciation	76,532	72,203
	42,301	45,638

7. Long-term debt

	1984	1983
	(in thousands of dollars)	
Notes payable to Canada		
7.45% note due 1985-1991	24,046	26,597
8.375% note due 1989	1,180	1,643
8.50% notes due 1990	2,500	2,500
	27,726	30,740
Less current portion	3,261	3,014
	24,465	27,726

Principal amounts due in each of the next five years are as follows: 1985—$3,261,000; 1986—$3,042,000; 1987—$3,329,000; 1988—$4,010,000 and 1989—$4,278,000.

Individual notes may be prepaid without premium or penalty.

8. Share capital

	1984	1983
	(in thousands of dollars)	
Authorized		
400,000 common shares of no par value		
Issued and fully paid		
250,520 shares to Canada	25,052	25,052

9. Operating lease obligations

Certain property is leased under long-term contracts. Commitments in respect of rental payments are: 1985—$615,000; 1986—$427,000; 1987—$405,000; 1988—$356,000; 1989—$79,000; and subsequent years—$1,281,000.

10. Pension plan

As determined by actuarial valuation at December 31, 1983, the Pension Plan for the employees of Northern Transportation Company Limited was fully funded.

11. Related party transactions

In addition to the notes payable to Canada referred to in Note 7, the Company had transactions with the Government of Canada and its agencies, the Government of the Northwest Territories, and several federal Crown corporations. These transactions were conducted in the normal course of business, under the same terms and conditions as those applied to unrelated parties. The account balances resulting from these transactions are reflected in the Consolidated Statement of Financial Position.

12. Contingency

On December 21, 1984, the Government of Canada announced it had conditionally accepted in principle a proposal from a private sector corporation to acquire all of the issued and outstanding shares of the Company.

The sale of the Companny, and the change in status from a Crown corporation, may give rise to material changes in its financial position, working capital and future earnings.

SUMMARY PAGE

PACIFIC PILOTAGE AUTHORITY

MANDATE

To establish, operate, maintain and administer in the interests of safety an efficient pilotage service within designated waters in and around British Columbia.

BACKGROUND

Established in 1972, the Authority provides pilotage services and has the power to make regulations, subject to the approval of the Governor in Council, which establish compulsory pilotage areas; prescribe the ships/classes of ships that are subject to compulsory pilotage, the circumstances under which compulsory pilotage may be waived and pilotage tariffs; and which cover the licensing of pilots and issuance of pilotage certificates. Tariffs must be fair and reasonable and sufficient to permit the Authority to operate on a self-sustaining financial basis.

CORPORATION DATA

HEAD OFFICE	300-1199 West Hastings Street Vancouver, British Columbia V6E 4G9
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Established pursuant to the *Pilotage Act* (S.C. 1970-71-72, C. 52) which was proclaimed to come into force on February 1, 1972.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	R.A. Hubber-Richard
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	**1983**	**1982**	**1981**
At the end of the year				
Total Assets	4.4	4.5	3.9	2.8
Obligations to the private sector	nil	nil	0.3	nil
Obligations to Canada	0.1	0.1	0.1	0.2
Equity of Canada	2.6	2.5	1.8	1.0
Cash from Canada for the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	nil	nil	nil	nil

PACIFIC PILOTAGE AUTHORITY

MANAGEMENT REPORT

The financial statements contained in this annual report have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of the data in these financial statements are management's responsibility. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements. In support of its responsibility, management maintains a system of internal control to provide reasonable assurance as to the reliability of financial information and the safeguarding of assets.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises this responsibility through an Audit Committee of the Board which is composed of two directors and the Chairman. The Audit Committee meets regularly with management, and the Auditor General when required.

The Auditor General conducts an independent examination, in accordance with generally accepted auditing standards, and expresses his opinion on the financial statements. The examination includes a review and evaluation of the Authority's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The Auditor General has full and free access to the Audit Committee of the Board and meets with it on a regular basis.

R.A. HUBBER-RICHARD
Chairman & Chief
Executive Officer

A.O. KORNMAN
Chief Accountant

AUDITOR'S REPORT

THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Pacific Pilotage Authority as at December 31, 1984 and the statements of operations, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Pilotage Act and by-laws of the Authority.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 1, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Current		
Cash	805	803
Accounts receivable	2,512	2,616
Prepaid expenses	82	16
	3,399	3,435
Property and equipment (Note 3)	988	1,049
	4,387	4,484

LIABILITIES	1984	1983
Current		
Accounts payable and accrued liabilities	1,244	1,410
Obligations under capital lease (Note 4)	24	22
	1,268	1,432
Long-term		
Accrued employee termination benefits	416	420
Obligations under capital lease (Note 4)	83	107
	499	527
	1,767	1,959
EQUITY OF CANADA		
Contributed capital	806	806
Retained earnings	1,814	1,719
	2,620	2,525
	4,387	4,484

Approved by the Authority:

R. A. HUBBER-RICHARD
Chairman

J. A. HORNE
Member

PACIFIC PILOTAGE AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Revenues		
Pilotage charges	20,024	18,850
Interest and other income	97	104
	20,121	18,954
Expenses		
Contract pilots' fees	13,752	12,441
Operating costs of pilot boats	2,225	2,149
Transportation and travel	1,709	1,652
Staff salaries and benefits	905	813
Pilots' salaries and benefits	624	590
Computer software costs	249	
Depreciation	175	156
Professional and special services	152	149
Rentals	78	53
Utilities, materials and supplies	69	69
Communications	64	61
Repairs and maintenance	13	19
Interest on capital lease	10	97
Bad debts	1	1
	20,026	18,250
Net income for the year	95	704

STATEMENT OF RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Appropriated		
Balance at beginning of the year	500	815
Transfer from (to) unappropriated		(315)
Balance at end of the year	500	500
Unappropriated		
Balance at beginning of the year	1,219	200
Net income for the year	95	704
Transfer from (to) appropriated		315
Balance at end of the year	1,314	1,219
	1,814	1,719

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Funds provided		
Operations		
Net income for the year	95	704
Items not affecting funds		
Depreciation	175	156
Employee termination benefits	(4)	46
Gain on sale of property and equipment		(31)
	266	875
Proceeds on sale of property and equipment		33
	266	908
Funds applied		
Additions to property and equipment	114	282
Decrease in long-term obligations under capital lease	24	258
	138	540
Increase in working capital	128	368
Working capital at beginning of the year	2,003	1,635
Working capital at end of the year	2,131	2,003

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Nature of activities

The Pacific Pilotage Authority was established on February 1, 1972 pursuant to the Pilotage Act. The objectives of the Authority are to establish, operate, maintain and administer a safe and efficient pilotage service within designated Canadian waters. The Act further provides that the tariffs of pilotage charges shall be fair and reasonable and consistent with providing a revenue, together with any revenue from other sources, sufficient to permit the Authority to operate on a self-sustaining financial basis.

Pilotage services on the Fraser River are provided by employee pilots and in other coastal waters under a contract with a local association of licensed pilots.

The Authority is not subject to any income taxes.

2. Significant accounting policies

Capital leases

Under the terms of certain lease agreements the Authority assumes the rights and obligations of ownership. These leases are treated as capital leases. An asset and an obligation are recorded at an amount equal to the market value of the asset at the beginning of the lease. The obligation is reduced each year by the principal portion of the lease payments and the interest portion is charged to expense.

Depreciation

Depreciation of property and equipment is calculated on a straight-line basis and is based on the estimated useful lives of the assets as follows:

Buildings	20 years
Pilot boats	20 years
Equipment	5 and 10 years
Leasehold improvements	7 years

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these payments is recorded in the accounts as the benefits accrue to the employees.

PACIFIC PILOTAGE AUTHORITY—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

Contributed capital

Amounts representing the values assigned to property and equipment transferred from Canada in 1972 and the cost of any property and equipment financed from parliamentary appropriations are shown as contributed capital.

Retained earnings

Amounts are appropriated from time to time by the Authority to provide for extraordinary costs arising from renewal or acquisition of fixed assets and for contingencies.

Pension plan

All employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

3. Property and equipment

	1984	1983
	(in thousands of dollars)	
Buildings	40	40
Pilot boats	1,142	1,142
Equipment	661	547
Leasehold improvements	98	98
	1,941	1,827
Accumulated depreciation	953	778
	988	1,049

The above assets include property and equipment under capital leases at a total value of $276,000 (1983—$276,000) less accumulated depreciation of $166,000 (1983—$152,000).

4. Obligations under capital lease

	1984	1983
	(in thousands of dollars)	
Total minimum payments under 8% lease agreement with Canada for pilot boat, due April 1988, payable in blended annual payments of $32,000	129	161
Amount representing interest	(22)	(32)
Balance of the obligations	107	129
Current portion	(24)	(22)
Long-term portion	83	107

Upon maturity of the lease, the Authority has the option to purchase the pilot boat for $1.

5. Commitments

The Authority has a long-term lease obligation for office accommodation aggregating $1,156,800 for the period from January 1, 1985 to December 31, 1999 at a base annual rent of $77,120.

The Authority has an operating lease agreement for the services of a manned pilot boat with a guaranteed annual rental of $58,000 to 1990, plus operating expenses. There is an option to purchase the boat, at any time, at a price to be determined when the option is exercised.

SUMMARY PAGE

PECHERIES CANADA INC.

MANDATE

PCI is a holding company with no operating mandate.

BACKGROUND

Incorporated in February 1984 and became a parent Crown corporation on February 27, 1985. It owns 87 per cent of the issued shares of the fish processing corporation, Pêcheries Cartier, Inc.

CORPORATION DATA

HEAD OFFICE	1155 Dorchester Blvd. W. Suite 3900 Montreal, Quebec H3B 3V2
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Sinclair Stevens, P.C., Q.C., M.P.
DEPARTMENT	Regional Industrial Expansion
DATE AND MEANS OF INCORPORATION	By letters patent, February 27, 1984, under the *Canada Business Corporations Act*
CHIEF EXECUTIVE OFFICER	Michel Vennat
CHAIRMAN	Michel Vennat
AUDITOR	Price Waterhouse

FINANCIAL SUMMARY ($ million) The financial year ends December 31.

	March 5, 1984 to December 31, 1984
At the end of the period	
Total Assets	20.9
Obligations to the private sector	nil
Obligations to Canada	0.5
Shareholders equity	12.3
Cash from Canada in the period	
— budgetary	nil
— non-budgetary	31.5

PÊCHERIES CANADA INC.

AUDITORS' REPORT

TO THE SHAREHOLDER OF
PÊCHERIES CANADA INC.

We have examined the consolidated balance sheet of Pêcheries Canada Inc. as at December 31, 1984 and the consolidated statements of operations and deficit and changes in financial position for the period from March 5 to December 31, 1984. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1984 and the results of its operations and the changes in its financial position for the period from March 5 to December 31, 1984, in accordance with generally accepted accounting principles.

We further report that, in our opinion, proper books of account have been kept by the Company, the financial statements are in agreement therewith, and the transactions that have come under our notice have been within the powers of the Company.

PRICE WATERHOUSE
Chartered Accountants

March 15, 1985

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1984

ASSETS	1984	
	$	$
Current		
Receivables (Note 3)	5,131,171	
Inventories (Note 4)	3,807,446	
Prepaid expenses	159,402	9,098,019
Mortgages receivable		203,078
Fixed assets, net (Note 5)		9,538,209
Other assets (Note 6)		307,277
Goodwill (net of amortization of $197,135) (Note 2(d))		1,774,237
		20,920,820

LIABILITIES	1984	
	$	$
Current		
Bank demand loans and overdrafts (Note 7)	2,680,272	
Accounts payable and accrued liabilities	2,423,163	5,103,435
Deferred credit—Government grants (Note 8)		489,000
Minority interest (Note 9)		3,074,070
CAPITAL STOCK AND DEFICIT		
Capital stock (Note 10)		28,500,000
Deficit		(16,245,685)
		12,254,315
		20,920,820

Approved by the Board:

JOHN SYLVAIN
Director

RAYMOND GAGNÉ
Director

PÊCHERIES CANADA INC.—*Continued*

CONSOLIDATED STATEMENT OF OPERATIONS AND DEFICIT
MARCH 5 TO DECEMBER 31, 1984

	1984	
	$	$
Sales		19,186,835
Cost of sales		19,740,337
Loss on sales		553,502
Expenses		
Marketing and distribution	1,710,222	
Administrative	2,086,551	
Financial	212,321	
Amortization of goodwill	197,135	4,206,229
		4,759,731
Other revenues		(796,592)
Loss from continuing operations		3,963,139
Loss from discontinued operations (Note 14)		1,325,966
Loss before the undernoted items		5,289,105
Non-recurring costs		
Start-up costs	653,118	
Normalization costs (Note 11)	4,606,841	5,259,959
Loss before income taxes, minority interest and extraordinary items		10,549,064
Income taxes		42,929
Loss before minority interest and extraordinary items		10,591,993
Minority interest in subsidiary company		17,162
Loss before extraordinary items		10,609,155
Extraordinary items		
Incremental costs relative to acquisitions (Note 13)	2,743,579	
Loss on discontinuance and disposal of plants (Note 14)	2,892,951	5,636,530
Loss for the period and deficit at end of period		16,245,685

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
MARCH 5 TO DECEMBER 31, 1984

	1984	
	$	$
Working capital provided by		
Proceeds from issue of capital stock	28,500,000	
Proceeds from issue of capital stock to minority interests	3,000,000	
Proceeds from disposal of non-current assets	1,256,832	32,756,832
Working capital used for		
Continuing operations		
Loss from continuing operations including income taxes	4,006,068	
Add (deduct): charges not involving an outlay of funds		
Depreciation	(930,652)	
Loss on disposal of fixed assets	(52,788)	
Amortization of goodwill	(197,135)	
Amortization and write-off of deferred credits	99,140	
	(1,081,435)	2,924,633
Discontinued operations		
Loss from discontinued operations	1,325,966	
Deduct: non-fund items included therein	261,885	1,064,081
Other items		
Additions to fixed assets	3,875,193	
Additions to other assets	774,967	
Repayment of long-term debt	2,287,675	6,937,835
Non-recurring costs		5,259,959
Extraordinary items		
Incremental costs relative to acquisitions	2,743,579	
Deduct: loss on disposal of non-current assets	98,153	2,645,426
Acquisitions		
Cost of net assets acquired from Pêcheries Canada Inc. (Note 13)	12,225,012	
Deduct: working capital acquired	3,053,390	9,171,622
Cost of Les Crevettes du St-Laurent Inc. acquisition (Note 12)	855,854	
Deduct: working capital acquired	97,162	758,692
		28,762,248
Working capital, end of period		3,994,584

PÊCHERIES CANADA INC.—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984

1. The Company

Pêcheries Canada Inc. was incorporated on February 29, 1984 under the Canada Business Corporations Act, is subject to the Financial Administration Act, the Government Companies Operations Act, is an agent of Her Majesty in Right of Canada, and is wholly-owned by Canada Development Investment Corporation. On February 25, 1985, the shares of Pêcheries Canada Inc. have been transferred to the minister of Regional Industrial Expansion.

Through Pêcheries Cartier Inc. and its subsidiary companies, the Company is engaged in the province of Québec primarily as a major processor and international distributor of sea products.

2. Significant accounting policies

(a) Principles of consolidation

The consolidated financial statements include the accounts of the Company and all subsidiary companies since the date of acquisition. The assets, liabilities and operations included in these financial statements are virtually those of Pêcheries Cartier Inc.

The principal operating subsidiaries are as follows:

Subsidiary	Percentage of voting rights
Directly controlled	
Pêcheries Cartier Inc.	96%
Controlled by Pêcheries Cartier Inc.	
Chantier Maritime de Gaspé Inc.	100%
Pêcheries Atlantiques du Québec Inc.	75%

(b) Valuation of inventories

Inventories are valued at the lower of cost and net realizable value. Cost of processed goods is determined using the first in, first out basis and includes the cost of raw materials, direct labour and manufacturing overhead. Cost of purchased goods is the laid down cost on the first in, first out basis.

(c) Fixed assets and depreciation

Fixed assets are stated at cost net of related investment tax credit. Cost of assets purchased through business acquisitions (see Notes 12 and 13) is determined as the fair value assigned at date of acquisition. Depreciation is provided on the declining balance method using rates based on their estimated useful lives, generally as follows:

Buildings	2½% to 10%
Plant equipment	12½% to 20%
Rolling stock	30%
Office equipment, furniture and fixtures	20%

(d) Goodwill

Goodwill represents the excess cost over the values attributed to the underlying net assets of subsidiary companies at dates of acquisition. Goodwill is amortized over ten years.

(e) Deferred credit—Government grants

Government grants were received by a subsidiary in connection with the purchase of certain fixed assets. When received, these are recorded as deferred credits and amortized on the same basis and over the same period that the related assets are depreciated.

(f) Translation of foreign currencies

Current assets and current liabilities in foreign currencies are translated into Canadian dollars at year-end rates of exchange. Revenue and expense items are translated at the rates of exchange prevailing at the dates the transactions are recorded. Gains and losses resulting from translation are reflected in the statement of operations.

3. Receivables

Receivables consist of the following items

	$
Accounts receivable, trade (net of allowance for doubtful accounts of $668,960)	3,872,279
Advances to fishermen (net of allowance for doubtful collection of $223,498)	245,752
Current portion of mortgages receivable	346,513
Other	666,627
	5,131,171

Advances to fishermen

These advances are generally secured by first and second marine mortgages. Collection is normally contingent on the degree of success of the fishing season.

4. Inventories

Inventories are composed of the following

	$
Finished products	2,780,223
Raw materials	216,358
Packaging materials and supplies	369,049
Other saleable merchandise	382,182
Work in progress	59,634
	3,807,446

5. Fixed assets and accumulated depreciation

	Cost	Accumulated depreciation	Net book value
	$	$	$
Land	82,302		82,302
Buildings	6,985,512	868,421	6,117,091
Plant equipment	3,958,449	1,528,858	2,429,591
Rolling stock	546,830	286,511	260,319
Office equipment, furniture and fixtures	241,767	81,593	160,174
	11,814,860	2,765,383	9,049,477
Estimated net realizable value of discontinued facilities for disposal	488,732		488,732
	12,303,592	2,765,383	9,538,209

6. Other assets

Other assets consist of the following items

	$
Investments and deposits	116,610
Fishing permit, at cost	170,000
Deferred charges	20,667
	307,277

Fishing permit

This permit has not been utilized during the course of the period. The carrying value may not necessarily be indicative of its potential value.

7. Bank demand loans

The bank demand loans are secured by a general assignment of book debts and assignment of trade receivables and inventories.

8. Deferred credit—Government grants

This deferred credit relates to government grants received by a subsidiary in prior years.

Government grants aggregating $687,660 were received in connection with the purchase of certain fixed assets and the creation of employment. Since this subsidiary did not fulfill all the conditions pertaining to the creation of employment, a portion of these grants may be subject to reimbursement. No provision has been made in these financial statements for this occurrence.

During the period, the changes in this account were as follows:

	$
Unamortized balance, beginning of period	588,140
Write-off of deferred credit relating to grants receivable for which the subsidiary did not meet criteria	(74,015)
Amount amortized for the current period	(25,125)
Unamortized balance, end of period	489,000

9. Minority interest

Outside shareholders' interest in subsidiary companies consists of the following:

	$
Pêcheries Cartier Inc.	
Class "B" 5% non-cumulative, non-voting, preferred	2,000,000
Class "C" 5% non-cumulative, voting, preferred	1,000,000
Pêcheries Atlantiques du Québec Inc.	
Common share equity	74,070
	3,074,070

10. Capital stock

The Company's authorized share capital consists of an unlimited number of common shares.

Issued share capital

	$
2,850,000 shares	28,500,000

11. Normalization costs

These costs are related to work carried out on plant facilities that was necessary to conform to standards of hygiene legislated by the Province of Québec. In the opinion of Pêcheries Cartier Inc., these costs provide little, if any, economic value and accordingly, have been charged to operations.

12. Acquisition and wind-up of subsidiary company

Effective June 1, 1984, Pêcheries Cartier Inc. acquired all the outstanding common shares of Les Crevettes du St-Laurent Inc., a company engaged in the processing of shrimp in Cap-Chat, Québec.

The results of operations from acquisition date have been included in the consolidated statement of operations.

This acquisition is summarized as follows:

	$
Assets acquired	
Fixed assets	1,472,570
Other non-current assets	9,207
Goodwill	64,024
Working capital	97,162
	1,642,963
Long-term debt assumed	787,109
Purchase price of net assets acquired	855,854

On November 30, 1984, this subsidiary was wound-up, its operations being continued by Pêcheries Cartier Inc. since that date.

13. Acquisition of the Pêcheurs Unis du Québec co-operative

Effective March 5, 1984, the Company acquired the assets of the Pêcheurs Unis du Québec co-operative and its subsidiary companies after this co-operative consented to voluntary bankruptcy.

Thereafter, these assets were transferred to Pêcheries Cartier Inc. which had theretofore relinquished its rights in the matter of this acquisition.

On a consolidated basis, this acquisition is summarized as follows:

	$
Assets acquired	
Fixed assets	9,067,724
Other assets	342,163
Goodwill	1,907,349
Working capital	3,053,390
	14,370,626
Liabilities assumed	
Long-term debt	1,500,566
Deferred credits	588,140
Minority interest	56,908
	2,145,614
Purchase price of net assets acquired	12,225,012

After the acquisition had been concluded, Pêcheries Cartier Inc. decided to make payments to certain ordinary creditors of the bankruptcy in exchange for subrogation of their rights to dividend entitlement.

In addition, the Pêcheries Cartier Inc. subsequently incurred other losses on assets acquired in the bankruptcy. These losses arose mainly from inventories which were found to be of inferior quality and sold at below normal prices.

The details of these incremental costs are summarized as follows:

	$	$
Payments to creditors	2,762,724	
Deduct: dividends	718,138	2,044,586
Net incremental losses on current assets acquired from the bankruptcy		600,840
Losses from disposal of fixed and other assets acquired from the bankruptcy		98,153
		2,743,579

As part of this acquisition, Pêcheries Cartier Inc. also acquired rights to the former employees' pension fund surplus. Pêcheries Cartier Inc. is under the opinion that it may be entitled to this surplus and is exploring various legal avenues of procuring it. A study is underway to establish the amount of fund surplus which may exist.

PÊCHERIES CANADA INC.—*Concluded*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984—*Concluded*

14. Discontinued operations

During the period, Pêcheries Cartier Inc. decided to divest itself of certain plants and other facilities which are not compatible with the Company's long-term business strategies.

Newport plant

This plant is no longer able to sustain itself as a result of more modern facilities being established adjacent to this plant by a major competitor.

Cloridorme, St-Maurice and Îles-de-la-Madeleine plants

These plants are generally obsolete and otherwise not productive. The costs required to update and improve these facilities so as to render them productive and conform to current legislation of hygiene standards would be prohibitive. The prospects for returns on the total estimated ultimate costs are considered inadequate, even in the long-run. Accordingly, the carrying values of the assets involved have been written down to their estimated net realizable value.

Loss on discontinuance and disposal of plants

	$
Net book value of discontinued operations	
Newport plant assets	2,378,797
St-Maurice and Îles-de-la-Madeleine plant assets	639,335
Cloridorme plant assets	304,408
Other facilities	59,143
	3,381,683
Estimated net realizable value	488,732
	2,892,951

Loss from discontinued operations

The results of the discontinued operations for the current period were as follows:

	Newport plant	St-Maurice and Îles-de-la-Madeleine plants	Cloridorme plant	Total
	$	$	$	$
Sales	3,327,404		729,235	4,056,639
Cost of sales and other expenses	4,357,785	174,642	850,178	5,382,605
Loss	1,030,381	174,642	120,943	1,325,966

15. Income tax losses and tax credits

The Company's subsidiaries have tax losses available to be applied against taxable income of future years of approximately $7,218,000 which expire as follows:

	$
1985	128,000
1987	427,000
1990	1,106,000
1991	5,557,000

In addition, investment tax credits aggregating approximately $4,896,000 are available to reduce future income taxes otherwise payable and which expire as follows:

	$
1985	555,000
1986	346,000
1987	79,000
1988	112,000
1991	3,804,000

No recognition has been given in the financial statements to the potential future tax saving resulting from the availability of these losses and credits.

16. Contingency

The union of the former employees of the Pêcheurs Unis du Québec co-operative has commenced legal proceedings against one of the Company's subsidiaries for the rehiring of certain of the former employees. The subsidiary's solicitors have been appointed to appeal a decision rendered, on December 7, 1984, by the Superior Court of the District of Montréal.

The subsidiary's officers are not in a position to evaluate the financial impact should the appeal prove unsuccessful and, accordingly, no provision has been made in the financial statements.

SUMMARY PAGE

PETRO-CANADA

MANDATE:

To explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

BACKGROUND:

The corporation (P-C) has grown in nine years' operation to employ 6,700 people and has $9 billion total assets. Its growth was principally from its acquisition, in succession, of Atlantic Richfield, Pacific Petroleums, Petrofina and BP Canada rights and other assets but, as well, major new investments have been made by P-C in frontier drilling. It is a significant share-owner in the promising Hibernia offshore field and is a participant in Beaufort Sea and in Venture (Nova Scotia) fields, and in the Syncrude Tar-sands operation.

CORPORATION DATA

HEAD OFFICE	P.O. Box 2844 1000, 407 - 2nd Street, S.W. Calgary, Alberta T2P 3E3
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Patricia Carney, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
DATE AND MEANS OF INCORPORATION	By the *Petro-Canada Act* (S.C. 1975, C. 61) proclaimed July 30, 1975.
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Wilbert H. Hopper
AUDITOR	Peat, Marwick, Mitchell and Co.

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	1983	1982	1981
At the end of the year				
Total Assets	9,055	8,239	7,552	6,613
Obligations to the private sector	1,469	1,583	1,795	2,777
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	4,577	4,010	3,342	1,640
Cash from Canada in the year				
— budgetary	nil	nil	nil	nil
— non-budgetary	425	642	1,306	902

PETRO-CANADA

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The financial statements have been prepared by management in accordance with generally accepted accounting principles appropriate in the circumstances. Management is responsible for the other information in the Annual Report, which is consistent, where applicable, with that contained in the financial statements. Management is also responsible for installing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced. The Corporation has an internal audit department whose functions include reviewing the systems of internal control to ensure that it is adequate and functioning properly.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit Committee of the Board, a majority of which is composed of directors who are not employees of the Corporation.

The committee meets with management, the internal auditors and the external auditors to satisfy itself that responsibilities are properly discharged and to review the financial statements.

The external auditors, Peat, Marwick, Mitchell & Co., conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board.

AUDITORS' REPORT

TO THE HONOURABLE PATRICIA CARNEY, P.C., M.P.
MINISTER
ENERGY, MINES AND RESOURCES CANADA
HOUSE OF COMMONS

We have examined the consolidated balance sheet of Petro-Canada as at December 31, 1984 and the consolidated statements of earnings, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for foreign currency translation as explained in Note 2 to the consolidated financial statements, on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation and its consolidated wholly-owned subsidiaries that have come to our notice in the course of our examination of the consolidated financial statements of Petro-Canada were, in all significant respects, in accordance with the Financial Administration Act and the regulations thereto, the charter and by-laws of the Corporation and its consolidated wholly-owned subsidiaries and any directives given to the Corporation.

PEAT, MARWICK, MITCHELL & CO.
Chartered Accountants

Calgary, Canada
February 20, 1985

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Current Assets		
Cash and short-term deposits	32,819	55,584
Accounts receivable	827,894	787,876
Inventories (Note 4)	845,715	711,006
Income taxes recoverable	23,036	27,265
Deposits and prepaid expenses	21,394	18,674
	1,750,858	1,600,405
Investments (Note 5)	599,852	312,269
Property, Plant and Equipment, net (Note 6)	6,605,366	6,247,689
Deferred Charges (Note 7)	99,206	78,662
	9,055,282	8,239,025

LIABILITIES AND SHAREHOLDER'S EQUITY	1984	1983
Current Liabilities		
Accounts payable and accrued liabilities	807,913	792,531
Current portion of long-term debt	47,102	30,252
	855,015	822,783
Long-Term Debt (Note 8)	109,947	158,156
Advances on Future Natural Gas Deliveries	173,436	153,170
Minority Interest in Subsidiaries (Note 9)	419,813	422,915
Deferred Income Taxes	1,608,412	1,277,356
Redeemable Preferred Shares (Note 10)	1,312,080	1,394,085
Capital (Note 11)	4,161,072	3,736,072
Contributed Surplus	62,461	62,461
Retained Earnings	353,046	212,027
	4,576,579	4,010,560
	9,055,282	8,239,025

Approved on behalf of the Board:

W. H. HOPPER
Director

W. McBURNEY ELLIOTT
Director

PETRO-CANADA—*Continued*

CONSOLIDATED STATEMENT OF EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Revenue		
Operating	4,881,293	4,123,817
Investment and other income	110,132	48,526
	4,991,425	4,172,343
Expenses		
Crude oil and product purchases	2,780,170	2,410,131
Producing and refining	475,331	393,377
Marketing, general and administrative	407,442	345,744
Depreciation, depletion and amortization	367,911	329,897
Taxes other than income taxes (Note 12)	343,784	285,636
Interest on long-term debt	11,324	29,027
Other interest		2,325
	4,385,962	3,796,137
Earnings before Undernoted Items	605,463	376,206
Provision for Income Taxes (Note 13)		
Deferred	331,056	227,788
Current	27,836	21,178
	358,892	248,966
	246,571	127,240
Minority Interest	4,961	5,823
Earnings before Extraordinary Items and Dividends on Redeemable Preferred Shares	251,532	133,063
Extraordinary Items		16,515
Net Earnings for Year Before Dividends on Redeemable Preferred Shares	251,532	116,548
Dividends on Redeemable Preferred Shares (Note 10)	100,083	86,379
Net Earnings for Year After Dividends on Redeemable Preferred Shares	151,449	30,169

CONSOLIDATED STATEMENT OF RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Retained Earnings at beginning of year	212,027	186,232
Net Earnings for Year Before Dividends on Redeemable Preferred Shares	251,532	116,548
Dividends on Redeemable Preferred Shares	(100,083)	(86,379)
Net Earnings for Year After Dividends on Redeemable Preferred Shares	151,449	30,169
Exchange Adjustment on Redemption of Redeemable Preferred Shares (Note 10)	(10,430)	(4,374)
Retained Earnings at End of Year	353,046	212,027

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Internally Generated Cash		
Working capital provided from operations (Note 14)	939,529	676,315
Proceeds from sale of property, plant and equipment	51,454	41,911
Advances on future natural gas deliveries	20,266	28,844
Internally generated cash	1,011,249	747,070
Investment Activities		
Acquisition of BP Refining and Marketing Canada Limited		115,781
Less cash acquired		(24,695)
		91,086
Expenditures on property, plant and equipment	1,151,820	1,019,252
Petroleum Incentive Program grants	(380,304)	(468,488)
Increase (decrease) in operating working capital (Note 15)	140,986	(34,485)
Increase (decrease) in investments, net	282,103	(1,412)
Increase in deferred charges, net	14,196	12,208
(Increase) decrease in minority interest in subsidiaries	(1,859)	438,443
	1,206,942	1,056,604
Financing Activities and Dividends		
Issue of common shares	425,000	642,917
Dividends on redeemable preferred shares	(100,083)	(86,379)
Proceeds from issue of long-term debt		404,289
Reduction of long-term debt	(59,554)	(549,941)
Redemption of redeemable preferred shares	(92,435)	(74,664)
	172,928	336,222
Increase (Decrease) in Cash	(22,765)	26,688
Cash at Beginning of Year	55,584	28,896
Cash at End of Year	32,819	55,584

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1984

(tabular amounts shown in thousands of dollars)

1. Summary of Significant Accounting Policies

(a) Basis of Consolidation

The consolidated financial statements include the accounts of Petro-Canada, an agent of Her Majesty in the right of Canada, and of all subsidiary companies ("the Corporation") except Canertech Inc. which is excluded for the reason described in Note 5.

The excess of the consideration paid for the shares of subsidiaries over the underlying net book values at the dates of acquisition is attributed to the related assets acquired and is amortized over the life of these assets.

(b) Inventories

Inventories are valued at the lower of cost and net realizable value.

(c) Investments

The Corporation accounts for investments in companies over which it has significant influence on the equity method. Other long-term investments are accounted for on the cost method.

(d) Property, Plant and Equipment

The Corporation accounts for its investment in oil and gas properties on the full cost method whereby all costs relating to the exploration for and development of oil and gas reserves are capitalized. Such costs include those related to lease acquisitions, geological and geophysical activities, lease rentals on non-producing properties, drilling both productive and non-productive wells and overhead related to exploration. The Corporation applies a "ceiling test", to capitalized costs in each producing cost centre, to ensure that such costs do not exceed the estimated future net revenues from production of proven reserves, at current prices and operating costs, together with the estimated fair market value of unevaluated properties.

Separate cost centres have been established for non-frontier Canada, the Syncrude Project, each foreign area in which the Corporation has an interest, each of five Canadian frontier areas and for other oil sands leases.

The interest cost of debt attributable to the construction of major new facilities is capitalized during the construction period.

Substantially all of the Corporation's exploration and production activities related to oil and gas are conducted jointly with others. Only the Corporation's proportionate interest in such activities is reflected in the financial statements.

(e) Depreciation, Depletion and Amortization

Costs incurred in non-frontier Canada, the Syncrude Project and in producing foreign cost centres are depreciated or depleted separately on the unit of production method based on estimated proven recoverable oil and gas reserves. For purposes of calculating depreciation and depletion, natural gas production and reserves are converted to equivalent units of crude oil based on the relative energy content of each commodity.

Annual costs incurred in the other cost centres are amortized on a straight line basis over the period during which exploration activity in each cost centre is expected to continue. When exploration proves to be successful, as when an indicated commercial discovery is made, amortization is suspended and the unamortized balance of the cost centre is depleted on the unit of production method when production commences. When exploration proves to be unsuccessful and the cost centre is condemned or abandoned, the unamortized balance of that cost centre is charged to earnings at that time.

Depreciation of other plant and equipment is provided on either the unit of production method or the straight line method as appropriate. Annual straight line depreciation rates range from 2.0% to 25.0%.

(f) Deferred Charges

Costs relating to the removal of overburden from oil sands which will be mined in future years are deferred and are charged to earnings when the related oil sands are mined.

The Corporation defers costs incurred on feasibility studies involving economic evaluation and preliminary engineering relating to certain transportation, production and other projects. Upon completion of studies leading to the commencement of a project or enhancement of an existing project the applicable expenditures are transferred to property, plant and equipment and are charged to earnings based on the estimated useful life of the project, otherwise, all associated costs are charged to earnings at that time.

Certain costs relating to the Corporation's marketing reidentification program are deferred and amortized on a straight line basis over the periods during which benefits are expected to be realized.

(g) Federal Petroleum Compensation Program

Under the oil compensation program the Federal Government compensates eligible importers for a portion of certain costs with respect to petroleum consumed in Canada, provided they maintain prices for certain products at levels not to exceed those suggested by the Government. Compensation received under the program is reflected as a reduction of crude oil and product purchases. The Federal Government also compensates producers of synthetic crude oil. Compensation received by the Corporation for its share of production from the Syncrude Project is included in operating revenue.

(h) Income Taxes

The Corporation makes full provision for income taxes deferred as the result of claiming depreciation, exploration, development and other costs for income tax purposes which differ from the related amounts charged to expense in the financial statements. The Corporation accounts for investment tax credits on the flow-through method.

(i) Translation of Foreign Currency

Current assets, except inventories and prepaid expenses, current liabilities and long-term debt are translated at rates of exchange in effect at the balance sheet date. Long-term assets, inventories, prepaid expenses, deferred income taxes and redeemable preferred shares are translated at rates of exchange in effect at the respective transaction dates. Revenue and expense items are translated at the average rates of exchange in effect during the year, except for depreciation, depletion and amortization which reflect rates of exchange at the date when the assets were acquired.

The resulting exchange gains or losses are included in earnings, except for unrealized exchange gains or losses arising on translation of long-term debt which are deferred and amortized over the remaining term of the debt.

Foreign operations are integrated with the Corporation's other activities and are translated in the above described manner.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 1984—*Continued*

(j) Pension Plans

Costs of pension benefits for current services of employees are funded and charged to earnings as they accrue. Costs arising from amendments to pension plans which relate to services of employees in prior years and experience deficiencies are funded in accordance with applicable pension legislation and charged to earnings over periods not exceeding fifteen years.

2. Change in Accounting Policy

Effective January 1, 1984 the Corporation changed its method of accounting for translation of foreign currency in accordance with the recommendations issued by the Canadian Institute of Chartered Accountants (Note 1(i)).

Prior to 1984, the long-term debt repayable in foreign currencies was translated at rates of exchange in effect when the debt was incurred and exchange gains or losses were included in earnings as realized. While the effect of this change on the current year's earnings is not material, a deferred charge of $9,085,000 has been recognized at December 31, 1984 (Note 7).

This change, which would not have had a material effect on 1983 earnings, has been applied prospectively.

3. Acquisitions

(a) Petro-Canada Products Inc. ("Products")

Pursuant to a tender offer dated February 28, 1983 the Corporation committed to acquire all of the outstanding voting and non-voting shares of Products (formerly BP Refining and Marketing Canada Limited) for an aggregate consideration (including estimated expenses) of $419,805,000.

Effective March 1, 1983 the Corporation acquired 100% of the voting shares and 9.4% of the non-voting shares for a consideration of cash and accrued expenses of $121,586,000. During 1984 the Corporation acquired an additional 0.4% of the outstanding non-voting shares for a cash consideration of $1,165,000, which increased its interest to 9.8% of the non-voting shares. Under the offer the Corporation has agreed to acquire all of the outstanding non-voting shares, not previously acquired, in 1985 at a purchase price which reflects an escalation of the initial price offered in recognition of an interest factor. Accordingly, the minority interest is stated at the estimated cost of acquiring all of the outstanding non-voting shares not already acquired by the Corporation.

Details of the acquisition, which has been accounted for by the purchase method, are as follows:

Book value of acquired assets		508,123
Book value of assumed liabilities		(378,732)
		129,391
Excess of attributed value over book value of acquired net assets:		
Refining and marketing	286,089	
Long-term debt	4,325	290,414
Net assets acquired at attributed value		419,805
Minority interest at December 31, 1984 (Note 9)		297,054
Consideration to December 31, 1984		122,751

During the period January 1 to February 20, 1985 the Corporation acquired an additional 87.4% of the outstanding non-voting shares for an aggregate consideration of $288,275,000, increasing its interest to 97.2% of the non-voting shares. Funds were provided from cash held for use in tender offer of $123,000,000 (Note 5) and from an issue of long-term debt of $165,275,000. The offer is open until February 25, 1985 and it is proposed that the Corporation will redeem, on or before May 27, 1985, any shares not acquired under the offer at $15.34 per share.

(b) Panarctic Oils Ltd. ("Panarctic")

During 1984 the Corporation acquired additional common shares in Panarctic in consideration for exploration expenditures incurred, and maintained its interest at 54.4% of the outstanding common shares.

4. Inventories

Inventories consist of:

	1984	1983
Crude oil, refined products and merchandise	768,774	601,100
Materials and supplies	76,941	109,906
	845,715	711,006

5. Investments

Investments consist of:

	1984	1983
At equity		
Petro-Canada Centre	222,505	86,353
Westcoast Transmission Company Limited	176,984	173,949
Sedpex Inc.	20,952	18,133
Other	4,418	4,247
At cost		
Cash held for use in tender offer (Note 3)	131,879	
Mortgages and other investments	43,114	29,587
Canertech Inc.		
	599,852	312,269

Petro-Canada Centre

At December 31, 1984 the Corporation held 50% of a joint venture which owns Petro-Canada Centre, an office complex in Calgary. The Corporation has entered into a long-term lease for use of a portion of the complex (Note 20) and has guaranteed $64,500,000 of long-term debt related to the facility.

Westcoast Transmission Company Limited ("Westcoast")

At December 31, 1984 the Corporation held 31.2% of the total outstanding common shares of Westcoast.

The value assigned to the investment in Westcoast, when it was acquired by the Corporation, and the cost of subsequent share purchases exceeded the underlying net book value at the dates of acquisition. This excess is being amortized over the estimated useful lives of the underlying assets to which it is attributed by charges against the Corporation's share of Westcoast's net earnings.

Westcoast is a regulated utility and is subject to regulatory directives which may change the components of the cost of service. Changes resulting from such directives do not have a direct effect on net earnings due to rate of return on rate base considerations which are also taken into account in the regulatory process.

At December 31, 1984 and 1983, the quoted market value of the Corporation's investment in Westcoast was $190,924,000.

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

Sedpex Inc.

At December 31, 1984 the Corporation held 50% of the total outstanding common shares of Sedpex Inc., a company which owns a semi-submersible drilling vessel. This vessel is under lease to the Corporation (Note 20).

Canertech Inc. ("Canertech")

The accounts of Canertech, a wholly-owned subsidiary company, have been excluded from consolidation because a formal plan exists to dispose of the investment in the subsidiary. In response to a directive by the Government of Canada, the Corporation incorporated Canertech in 1981 to develop alternate energy sources. At that time the Government indicated its intention of purchasing the Corporation's investment at cost and establishing Canertech as an independent Crown corporation. During 1984 the Government directed the Corporation to bring about the dissolution of Canertech. The Corporation's investment in Canertech is carried in the accounts at its original cost of $1.

6. Property, Plant and Equipment

Property, plant and equipment consists of:

	1984			1983
	Cost*	Accumulated Depreciation, Depletion and Amortization	Net	Net
Oil and gas				
Canada				
—Non-frontier areas	3,748,266	649,700	3,098,566	3,024,133
—Frontier areas	1,139,088	214,890	924,198	778,585
Foreign	142,824	60,221	82,603	60,977
Refining and marketing	1,602,230	208,962	1,393,268	1,361,741
Oil sands				
Syncrude Project and related leases	574,653	73,947	500,706	484,610
Other oil sands leases and expenditures thereon	265,052	49,791	215,261	162,997
Natural gas liquids	183,765	50,965	132,800	134,418
Other property and equipment	337,463	79,499	257,964	240,228
	7,993,341	1,387,975	6,605,366	6,247,689

*Cost is net of related Petroleum Incentive Program grants.

7. Deferred Charges

Deferred charges consist of:

	1984	1983
At cost		
Oil sands overburden removal costs	41,511	38,208
Less portion related to oil sands to be mined within one year	10,730	7,734
	30,781	30,474
Polar Gas Project	18,651	17,626
At amortized cost		
Marketing reidentification	35,274	30,202
Translation adjustment on long-term debt	9,085	
Other	5,415	360
	99,206	78,662

8. Long-Term Debt

Long-term debt consists of:

	Maturity	1984	1983
In Canadian dollars			
8.25% unsecured notes	1993	14,375	14,143
Promissory notes, bearing interest at prime rate	1985	13,192	15,692
Unsecured loans, bearing interest at prime rate to ½% above prime rate	1985	9,500	26,722
5.75% unsecured notes	1986	6,961	8,265
Other loans and long-term obligations	1985-1997	1,923	10,222
In United States dollars			
9% unsecured notes ($45,000,000 US)	1996	59,466	57,976
7.75% unsecured notes ($16,000,000 US)	1993	21,142	16,191
8.45% unsecured notes ($15,000,000 US)	1987	19,821	23,992
5.25% unsecured notes ($6,500,000 US)	1985	8,589	12,835
5.75%—6.25% mortgages ($1,574,000 US)	1988	2,080	2,370
		157,049	188,408
Less current portion		47,102	30,252
		109,947	158,156

Repayment of long-term debt

The minimum repayment of long-term debt in each of the next five years is as follows:

1985	47,102,000
1986	19,364,000
1987	13,039,000
1988	7,317,000
1989	7,315,000

9. Minority Interest in Subsidiaries

Minority interest in subsidiaries consists of:

	1984	1983
Panarctic		
Common shares	138,278	135,254
Equity in earnings	(15,519)	(10,558)
	122,759	124,696
Petro-Canada Products Inc.		
Non-voting common shares	297,054	298,219
	419,813	422,915

10. Redeemable Preferred Shares

The redeemable preferred shares, which were issued by a subsidiary to a group of Canadian chartered banks, are floating rate, cumulative, redeemable and non-voting. The shares are redeemable, at the option of the subsidiary, at $100 U.S. per share, plus accrued dividends. In 1984 the subsidiary exercised its option to redeem 700,000 shares (1983—$600,000 shares) for a consideration of $70,000,000 U.S. (1983—$60,000,000 U.S.) and 11,200,000 shares were outstanding at December 31, 1984.

Under the terms of an agreement between the banks and the Corporation, in the event that the subsidiary does not exercise its option to redeem the shares over a nine year period ending December 31, 1993, or in the event of certain other occurrences under the provisions of the agreement, the banks have the option to require the Corporation to purchase the shares at $100 U.S. per share, plus accrued dividends. These annual options increase from $75,000,000 U.S. to $170,000,000 U.S. over the remaining period.

Cumulative dividends, payable quarterly, are, at the option of the subsidiary, based on a percentage of either the United States Base Rates or the London Inter-Bank Offered Rates of the banks. At December 31, 1984, the dividend rate was approximately 6% per annum.

11. Capital

Authorized

In the aggregate the authorized capital is:

(a) 71,188 common shares with a par value of $100,000 each.

(b) Preferred shares issued to the Government of Canada provided that the amount of such shares together with any loans received, and outstanding, from the Consolidated Revenue Fund of the Government of Canada is not in excess of $1 billion.

Issued (to the Government of Canada):

	1984		1983	
	Number of Shares	Consideration	Number of Shares	Consideration
Common Shares				
Balance at beginning of year	27,633	2,763,300	21,221	2,122,100
For cash	4,250	425,000	3,675	367,500
For funds received from the Canadian Ownership Account			2,737	273,700
Balance at end of year	31,883	3,188,300	27,633	2,763,300
Preferred Shares				
Balance at beginning and end of year	972,771,853	972,772	972,771,853	972,772
Total Capital at End of Year		4,161,072		3,736,072

The preferred shares have a par value of $1 each, are redeemable at par at the option of the Corporation, carry no stated rate of dividend and are non-cumulative.

12. Taxes Other than Income Taxes

Taxes other than income taxes consist of:

	1984	1983
Federal sales tax	184,508	148,327
Petroleum and gas revenue tax	118,536	106,850
Other	40,740	30,459
	343,784	285,636

13. Income Taxes

The provision for income taxes of $358,892,000 (1983—$248,966,000) represents an effective rate of 59.3% (1983—66.2%) on earnings before income taxes of $605,463,000 (1983—$376,206,000). The computation of the provision, which requires adjustment to earnings before income taxes for non-taxable and non-allowable items, is as follows:

	1984	1983
Earnings before income taxes	605,463	376,206
Add (deduct)		
Royalties and other payments to provincial governments	327,560	302,698
Federal allowances		
Resource allowance	(245,909)	(221,470)
Tax depletion	(29,268)	(31,157)
Inventory allowance	(10,498)	(22,560)
Petroleum and gas revenue tax	118,536	106,850
Non-deductible amortization of excess of attributed value over book value of assets acquired on purchase of subsidiary companies	83,566	63,966
Non-deductible depreciation, depletion and amortization	24,284	21,646
Equity in earnings of affiliates	(20,536)	(24,227)
Foreign exchange (gains) losses	(4,846)	8,846
Other	291	2,066
Earnings as adjusted before income taxes	848,643	582,864
Canadian federal income tax at 46% (1983—46.9%) applied to earnings as adjusted	390,376	273,363
Provincial and other income taxes, net of federal abatement	3,721	9,909
Deduct tax rebates and credits		
Federal investment tax credit	(18,829)	(18,025)
Provincial income tax rebate plans	(9,080)	(14,211)
Scientific research tax credits	(7,296)	(2,070)
Provision for income taxes	358,892	248,966

14. Working Capital Provided from Operations

Working capital provided from operations consists of:

	1984	1983
Net earnings before extraordinary items and dividends on redeemable preferred shares	251,532	133,063
Add (deduct)		
Depreciation, depletion and amortization	367,911	329,897
Deferred income taxes	331,056	227,788
Equity earnings, net of dividends received	(5,302)	(9,900)
Other	(5,668)	(4,533)
	939,529	676,315

15. Change in Components of Operating Working Capital

The increase (decrease) in operating working capital consists of the following movements during the year:

	1984	1983
Accounts receivable	40,018	38,274
Inventories	134,709	(44,285)
Income taxes recoverable	(4,229)	55,892
Deposits and prepaid expenses	2,720	6,237
Accounts payable and accrued liabilities	(15,382)	(141,780)
Current portion of long-term debt	(16,850)	43,034
Operating working capital deficiency acquired upon acquisition of BP Refining and Marketing Canada Limited		8,143
	140,986	(34,485)

PETRO-CANADA—*Continued*

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

16. Pension Plans

Based on the most recent actuarial valuations of the Corporation's pension plans the unfunded past service pension obligations at December 31, 1984 are approximately $54,000,000. All accrued, including vested, benefits at December 31, 1984 are fully funded.

17. Material Transactions with Related Parties

The Corporation has transactions with the Government of Canada and its agencies which are in the normal course of business and are therefore on the same terms as those accorded to non-related parties.

18. Segmented Information

The Corporation operates principally in the following business segments:

Natural Resources

Exploration, development and production activities for crude oil, natural gas, field liquids, sulphur, oil sands, coal and minerals; extraction of liquids from natural gas; transportation, distribution and marketing of the natural gas liquids.

Refined Oil Products

Purchase and sale of crude oil; refining crude oil into oil products; distribution and marketing of these and other purchased refined oil products.

The financial results of operations by business segment are as follows:

	Natural Resources		Refined Oil Products		Eliminations		Total	
	1984	1983	1984	1983	1984	1983	1984	1983
Sales to customers	1,450,252	1,175,122	3,431,041	2,948,695			4,881,293	4,123,817
Inter-segment transfers	88,572	216,016			(88,572)	(216,016)		
Total Operating Revenue	1,538,824	1,391,138	3,431,041	2,948,695	(88,572)	(216,016)	4,881,293	4,123,817
Product costs and operating expenses	534,472	467,705	2,809,601	2,551,819	(88,572)	(216,016)	3,255,501	2,803,508
Depreciation, depletion and amortization	254,473	221,981	85,494	86,998			339,967	308,979
Taxes other than income taxes	121,688	109,713	222,096	175,923			343,784	285,636
Total Operating Expenses	910,633	799,399	3,117,191	2,814,740	(88,572)	(216,016)	3,939,252	3,398,123
Operating Earnings	628,191	591,739	313,850	133,955			942,041	725,694
Marketing, general and administrative expenses							(407,442)	(345,744)
Provision for income taxes							(358,892)	(248,966)
Investment and other income							110,132	48,526
Other depreciation and amortization							(27,944)	(20,918)
Interest on long-term debt							(11,324)	(29,027)
Minority interest							4,961	5,823
Other interest								(2,325)
							(690,509)	(592,631)
Earnings Before Extraordinary Items and Dividends on Redeemable Preferred Shares							251,532	133,063

Inter-segment transfers are accounted for at market value.

Natural resources segment revenue consists of:

	1984	1983
Crude oil and field liquids	867,366	799,582
Natural gas liquids	325,058	319,594
Natural gas	284,522	238,220
Other	61,878	33,742
	1,538,824	1,391,138

Refined oil products segment revenue consists of:

	1984	1983
Gasoline	1,813,981	1,545,048
Distillates	1,025,140	872,508
Other	591,920	531,139
	3,431,041	2,948,695

The identifiable assets at December 31, and the capital expenditures for the year, by business segment, are as follows:

	Identifiable Assets		Capital Expenditures*	
	1984	1983	1984	1983
Natural resources	5,514,126	5,201,776	969,455	835,664
Refined oil products	2,652,369	2,426,954	141,885	110,924
Other	888,787	610,295	204,900	83,460
	9,055,282	8,239,025	1,316,240	1,030,048

*Capital expenditures are before deduction of related Petroleum Incentive Program grants.

Other identifiable assets include cash and short-term deposits, investments in other companies, general corporate assets and miscellaneous corporate ventures.

19. Comparative Figures

Certain reclassifications have been made to the 1983 comparative figures to conform with the current year's presentation.

20. Commitments and Contingencies

(a) Commitments

The Corporation has leased certain offshore drilling vessels and ancillary equipment for periods of one to five years. The offshore vessels are used by the Corporation during the Canadian drilling season and the rentals are shared with joint venture participants. The vessels are available for sublease when not required by the Corporation.

The gross lease rentals for the offshore vessels together with minimum annual rentals for Petro-Canada Centre (Note 5) and other non-cancellable operating leases are estimated at $166,000,000 in 1985, $137,000,000 in 1986, $100,000,000 in 1987, $44,000,000 in 1988, $29,000,000 in 1989 and $14,000,000 per year thereafter until 2008.

(b) Contingencies

The Corporation is involved in litigation and claims associated with normal operations. Management is of the opinion that any resulting settlements would not materially affect the financial position of the Corporation.

APPENDIX

CANERTECH INC.

AUDITORS' REPORT

TO THE SHAREHOLDER OF CANERTECH INC.

We have examined the Balance Sheet of Canertech Inc. (a wholly-owned subsidiary of Petro-Canada) as at December 31, 1984 and the Statements of Loss and Deficit and Changes in Financial Position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, which, except for the changes explained in Note 1, have been applied on a basis consistent with that of the preceding year.

BURKE, NEWMAN & CO.
Chartered Accountants

Winnipeg, Canada
August 21, 1985

BALANCE SHEET DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984
Cash and term deposits	13,596
Due from Energy, Mines and Resources Canada (Note 2)	2,410
Investment in Canertech Conservation Inc. (Note 3)	4,261
Other investments (Notes 4 and 12)	1,175
Fixed assets (Note 12)	175
Income taxes recoverable (Note 5)	680
Other assets	39
	22,336

LIABILITIES AND SHAREHOLDER'S DEFICIT	1984
Accounts payable and accrued liabilities	122
Obligation under capital leases (Note 12)	103
Accrual for dissolution costs (Notes 6 and 12)	6,196
Advances from the Government of Canada (Note 7)	31,800
Commitments (Note 10)	
	38,221
Shareholder's Deficit	
Share capital (Note 8)	15,885
Deficit	15,885
	22,336

The accompanying notes are an integral part of this balance sheet.

Approved on behalf of the Board:

G. M. WILSON
Director

F. B. GRANT
Director

PETRO-CANADA—*Continued*

APPENDIX—*Continued*

CANERTECH INC.—*Continued*

STATEMENT OF LOSS AND DEFICIT
YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984
Income	
Interest income	1,897
Equity in loss of Canertech Conservation Inc.	(363)
	1,534
Administrative expenses	1,842
Loss before extraordinary item	308
Extraordinary item (Note 9)	9,861
Net loss for the year	10,169
Deficit, beginning of year	5,716
Deficit, end of year	15,885

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984
Source of funds	
Loss before extraordinary item	308
Deduct: items not affecting funds	
Amortization and depreciation	75
Equity in loss of Canertech Conservation Inc.	363
Funds provided from operations	130
Decrease in other assets	31
	161
Use of funds	
Increase in amount due from Energy, Mines and Resources Canada	2,260
Net advances to investees	2,434
Purchase of fixed assets, net	44
Decrease in accounts payable	178
Decrease in obligation under capital leases	21
	4,937
Decrease in cash and term deposits	4,776
Cash and term deposits, beginning of year	18,372
Cash and term deposits, end of year	13,596

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

Order-in-Council

On December 21, 1984, the Government of Canada issued Order-in-Council P.C. 1984-4187 whereby the parent corporation was directed to bring about the dissolution of Canertech Inc. and take such steps as are necessary to dispose of the existing investment portfolio with the provision that Canertech Conservation Inc., a wholly-owned subsidiary of Canertech Inc., be continued with the expressed intent of replacing Crown ownership with private Canadian ownership.

1. Summary of significant accounting policies

(a) Basis of accounting

Prior to 1984, the subsidiaries of Canertech Inc. were consolidated with the accounts of the company. Consistent with the terms of the Order-in-Council, these financial statements have been prepared on the liquidation basis with the exception of the investment in Canertech Conservation Inc. Assets have been presented at their estimated net realizable values before costs of dissolution.

Canertech Conservation Inc. is accounted for by the equity method as management believes that consolidation of this subsidiary with Canertech Inc. would not result in a more informative financial presentation.

(b) Comparative figures

As the 1983 financial statements were prepared on a going-concern basis, no comparative figures have been provided.

2. Due from Energy, Mines and Resources Canada

These amounts arose from the corporation's participation in the Ethanol-from-Cellulose development program and the Societe Biosyn (Reg'd) joint venture. Prior to the above mentioned Order-in-Council, the corporation was to be reimbursed for these amounts by Energy, Mines and Resources Canada. It is anticipated that the ultimate settlement of these amounts will require the direction of the Treasury Board of the Government of Canada and may involve a set-off against the advances from the Government of Canada.

3. Investment in Canertech Conservation Inc.

Canertech Conservation Inc., a wholly-owned subsidiary of the corporation, enters into contracts to design, install and finance energy retrofit measures identified through energy studies performed on the clients' facilities. These energy conservation retrofit contracts permit the client to undertake energy conservation projects without any outlay of capital and to repay these retrofit costs from realized energy savings.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1984—*Concluded*

The investment is accounted for on the equity method as follows:

	(in thousands of dollars)
Investment, at cost	5,245
Losses incurred to date	984
	4,261

Condensed financial information from Canertech Conservation Inc.'s December 31, 1984 consolidated financial statements is as follows:

Condensed consolidated balance sheet

	1984	1983
	(in thousands of dollars)	
Assets		
Cash and other assets	1,741	1,839
Retrofit contracts	1,333	4
Investment in Econoler Inc., at cost	1,225	1,225
Fixed assets	204	145
Royalties, license and deferred costs	448	366
	4,951	3,579
Liabilities and shareholder's deficit		
Accounts payable and other	395	143
Non-current advances from Canertech Inc.	5,245	3,970
Deferred revenue	89	
Minority interests	206	86
Shareholder's deficit	(984)	(620)
	4,951	3,579

Condensed consolidated statement of loss and deficit

	(in thousands of dollars)	
Contract revenue	243	50
Cost of contracts	(244)	(57)
Other income	388	150
Administrative expenses net of amount applied to contracts	(778)	(584)
Minority interests in loss	27	14
Net loss for the year	364	427
Deficit, beginning of year	620	193
Deficit, end of year	984	620

4. Other investments

As of December 31, 1984, the corporation held a majority interest in Mechron Energy Ltd., Hunter Enterprises Orillia Limited, Sparfil International Inc. and Trecan Limited, an interest in Pacific Enercon Inc. and Valera Electronics Inc. and joint venture interests in Societe Biosyn (Reg'd) and Omnifuel Gasification Systems, the latter through a wholly-owned subsidiary, 107744 Canada Inc. The corporation is negotiating to dispose of these investments; consequently, these investments are recorded at estimated net realizable values before costs of disposition.

5. Income taxes recoverable

This amount represents the recovery of all income taxes previously paid by the corporation.

The benefits resulting from any future income tax reductions have not been recorded in these financial statements.

6. Accrual for dissolution costs

The accrual for dissolution costs represents management's anticipation of costs to complete the disposition of assets, including interim funding requirements, employee termination arrangements and settlement of liabilities. Should the corporation not conclude the disposition of investments as currently contemplated by management, additional costs may be incurred.

7. Advances from the Government of Canada

The advances are without requirement for interest or repayment.

8. Share capital

Authorized—An unlimited number of common shares

Issued and fully paid—1 common share for $1

9. Extraordinary item

The extraordinary item results from the adjustments required to present the financial statements on the liquidation basis and includes equity in the losses of other investments, income tax recovery, write-down of assets and accrual for dissolution costs.

10. Commitments

Canertech Conservation Inc. has committed a maximum of approximately $2,000,000 to subscribe proportionately with the minority shareholders for shares of its operating subsidiaries and to make advances of approximately $4,300,000 as may be required to support the growth of subsidiaries. In addition, the subsidiaries have committed to complete retrofit contracts and energy studies with costs in excess of current resources of approximately $2,000,000 which may require future funding by Canertech Inc.

11. Contingencies

The corporation is a defendant in legal actions amounting to approximately $77 million and legal counsel is of the opinion that the actions are without foundation and accordingly, no provision for such claims has been made in the accounts of the company.

12. Events subsequent to year end

In accordance with the Order-in-Council directing the dissolution of the corporation, the following events have occurred subsequent to year end:

The corporation has disposed of its investments in Mechron Energy Ltd. and Pacific Enercon Inc. at the values recorded. The proceeds of disposition include a promissory note in the amount of $350,000 due without interest in seven equal annual installments.

Negotiations were at an advanced stage for the divestiture of the corporation's interest in Societe Biosyn (Reg'd), Omnifuel Gasification Systems and Trecan Limited.

Further funding of approximately $950,000 was advanced to Canertech Conservation Inc., the majority of which was on account of the commitments disclosed in Note 10.

The fixed assets were disposed of at the values recorded. As part of this disposition, the purchaser accepted the obligation under capital leases.

Of the $6,196,000 accrual for dissolution costs approximately $2,100,000 was expended during the six months ended June 30, 1985.

SUMMARY PAGE

PORT OF QUEBEC CORPORATION

MANDATE

Administration, management and control of the Harbour of Quebec and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Port of Quebec Corporation was established on June 1, 1984 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port is an important trans-shipment point for Canadian grain exports and has recently modernized its two grain elevators which are operated under contract by a private firm. The port handled 17.7 million tonnes of cargo in 1984 including 8 million tonnes of grain.

CORPORATION DATA

HEAD OFFICE	150 Dalhousie St. P.O. Box 2268 Québec, Québec G1K 7P7
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	June 1, 1984; letters patent of incorporation issued by the Minister of Transport pursuant to Section 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Henri Allard
CHAIRMAN	Ross Gaudreault
AUDITOR	Thorne Riddell

FINANCIAL SUMMARY (**$** million) The financial year is the calendar year.

	Seven months* to Dec. 31, 1984
At year end	
Total Assets	83.6
Obligations to the private sector	nil
Obligations to Canada	nil
Equity of Canada	79.7
Cash from Canada in the period	
— budgetary	nil
— non-budgetary	nil

* The corporation began operations on June 1, 1984.

PORT OF QUEBEC CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of the Port of Quebec Corporation as at December 31, 1984, the statement of income and deficit and the statement of the changes of the financial position for the seven months then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Port as at December 31, 1984, and the results of its operations and the changes of its financial position for the seven month period then ended in accordance with generally accepted accounting principles.

Further in our opinion, the transactions of the Corporation which have come to our notice during our audit of the financial statements were, in all important aspects, consistent with the Financial Administration Act and its regulations, the Canada Ports Corporation Act and the letters patent and by-laws of the Corporation.

THORNE RIDDELL
Chartered Accountants

Quebec City, Canada
February 20, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984

ASSETS	1984 $	
Current		
Cash	288,267	
Investments (quoted market price: $30,341,504)	30,205,593	
Accounts receivable	5,479,237	
Materials and supplies	62,986	36,036,083
Investments		
Canada government bonds (quoted market price: $6,468,502)		6,571,166
		42,607,249
Fixed (Note 3)		41,031,689
		83,638,938

LIABILITIES	1984 $	
Current		
Accounts payable and accrued liabilities	2,059,188	
Grants in lieu of municipal taxes	456,450	
Deferred revenues	710,067	3,225,705
Long-term		
Accrued employee benefits		739,700
		3,965,405
EQUITY OF CANADA		
Contributed capital	107,251,631	
Deficit	27,578,098	79,673,533
		83,638,938

On behalf of the Board:

J. E. FORTIER
Chairman

HENRI ALLARD
General Manager and
Chief Executive Officer

PORT OF QUEBEC CORPORATION—*Concluded*

STATEMENT OF INCOME AND DEFICIT FOR THE SEVEN MONTHS ENDED DECEMBER 31, 1984

	1984	
	$	
Revenue from operations		8,509,154
Expenses		
Depreciation	1,097,127	
Administrative and operating expenses	4,381,969	
Grants in lieu of municipal taxes	586,749	6,065,845
Income from operations		2,443,309
Other income		
Investment income		2,458,436
Net income		4,901,745
Deficit transferred from Canada Ports Corporation at beginning of period		32,479,843
Deficit at end of period		27,578,098

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE SEVEN MONTHS ENDED DECEMBER 31, 1984

	1984	
	$	
Source of working capital		
Operations		
Net income		4,901,745
Items not affecting working capital		
Amortization of discount on Canada government bonds	(15,359)	
Depreciation	1,097,127	
Loss on disposal of fixed assets	4,586	
Accrued employee benefits	(116,500)	969,854
		5,871,599
Proceeds on disposal of fixed assets		1,751
		5,873,350
Application of working capital		
Additions to fixed assets		2,703,926
Increase in working capital		3,169,424
Working capital transferred from Canada Ports Corporation at beginning of period		29,640,954
Working capital at end of period		32,810,378

NOTES TO FINANCIAL STATEMENTS FOR THE SEVEN MONTHS ENDED DECEMBER 31, 1984

1. Incorporation

The Port of Quebec Corporation was established June 1, 1984, under s. 6.2(1) of the Canada Ports Corporation Act. On that date, in accordance with the Canada Ports Corporation Act, the assets, liabilities and equity of the Port of Quebec were transferred to the Port of Quebec Corporation at the book value shown in the accounts of the Canada Ports Corporation as at May 31, 1984.

2. Statement of significant accounting policies

(a) Investments

Investments are direct and guaranteed securities of Canada. They are shown at amortized cost and the premium or discount is amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost, except for those transferred from Canada to the Corporation, which are recorded at appraised value or at the fair market value determined at the time of transfer. Grants for capital projects received from Canada and third parties are credited directly at the cost of the related fixed assets.

Depreciation is calculated according to the straight-line method, once the asset becomes operational, for the entire year, using the following annual rates:

Dredging	2.5-6.7%
Berthing structures	2.5-10%
Buildings	2.5-10%
Utilities	3.3-10%
Roads and surfaces	2.5-10%
Machinery and equipment	5-100%
Office furniture and equipment	20%

(c) Cost of pension plan

The Public Service Superannuation Plan, administered by Canada, covers all permanent employees of the Corporation. These employees and the Corporation must contribute to this plan. The annual contributions represent the liability of the Corporation in this regard and are applied against the operating expenses for the current business year.

(d) Insurance

The Port of Quebec Corporation assumes all liability with respect to compensation claims for occupational injury. The expenses that may result are applied in the year in which they can reasonably be estimated.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is determined based on the estimated municipal assessment, adjusted in accordance with the Municipal Grants Act. The grants are paid after they have been audited by the Municipal Grants division of the department of Public Works. Any subsequent adjustment is recorded in the accounts of the business year in which the final amount is remitted.

(f) Employee benefits

Each year, the Corporation accrues in its accounts the estimated liability that results from benefits for the termination of employment, vacation, sick leave and compensatory leave for overtime; these benefits are payable to the employees in subsequent years under the collective labour agreements or according to corporate policy.

3. Fixed assets

	Cost Price	Accumulated depreciation	Net amount
	$	$	$
Land	11,043,602		11,043,602
Dredging	4,561,341	3,839,064	722,277
Berthing structures	21,792,125	15,078,150	6,713,975
Buildings	28,494,520	11,384,178	17,110,342
Utilities	3,206,207	1,691,713	1,514,494
Roads and surfaces	5,226,635	2,156,309	3,070,326
Machinery and equipment	360,919	329,956	30,963
Office furniture and equipment	201,624	113,107	88,517
Works under construction	737,193		737,193
	75,624,166	34,592,477	41,031,689

4. Contingencies

Claims totalling some $5.5 million have been received by the Corporation in respect of lawsuits, warranties, collective agreements, damages allegedly suffered on Corporation property and various other matters in dispute. These amounts do not appear in the financial statements. In the Corporation's view, its position is defensible and these claims should not result in any material financial liability.

SUMMARY PAGE

PRINCE RUPERT PORT CORPORATION

MANDATE

Administration, management and control of the Prince Rupert Harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Prince Rupert Port Corporation was established on June 1, 1984 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. The port recently completed development of a new site on Ridley Island. A modern high-efficiency grain elevator and coal shipment terminal (constructed by private interests) went into service at this site in 1984.

CORPORATION DATA

HEAD OFFICE	110 Third Avenue, West Prince Rupert, British Columbia V8J 1K8
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATON	June 1, 1984; letters patent of incorporation issued by the Minister of Transport pursuant to Section 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Kenneth R. Krauter
CHAIRMAN	W.J. Scott
AUDITOR	Thorne Riddell

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	Seven months* to Dec. 31, 1984
At the end of the year	
Total Assets	79.6
Obligations to the private sector	nil
Obligations to Canada	87.6
Equity of Canada	(10.0)
Cash from Canada in the period	
— budgetary	1.2
— non-budgetary	nil

* The corporation began operations on June 1, 1984.

PRINCE RUPERT PORT CORPORATION

AUDITORS' REPORT

TO THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

We have examined the balance sheet of Prince Rupert Port Corporation as at December 31, 1984 and the statements of income and deficit and changes in financial position for the seven months then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the seven months then ended in accordance with generally accepted accounting principles.

We further report that, in our opinion, the transactions of the Corporation that have come to our notice in the course of our examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and Regulations, the Canada Ports Corporation Act, and the Letters Patent and By-laws of the Corporation.

THORNE RIDDELL
Chartered Accountants

Vancouver, Canada
January 30, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984

ASSETS	1984 $		LIABILITIES	1984 $	
Current Assets			Current Liabilities		
Cash	61,970		Accounts payable and accrued liabilities	616,615	
Investments (Note 3)	5,840,910		Grants in lieu of municipal taxes	963,822	
Accounts receivable	611,315		Deferred revenues	343,941	
Due from Canada	82,839				1,924,378
Materials and supplies	73,470		Long-term Debt		
		6,670,504	Loans from Canada (Note 5)	38,110,991	
Fixed Assets (Note 4)		72,919,342	Recoverable contribution from Canada (Note 6)	49,511,928	
					87,622,919
			EQUITY OF CANADA		
			Contributed capital	678,275	
			Deficit	10,635,726	
					(9,957,451)
		79,589,846			79,589,846

On behalf of the Board:

W. J. SCOTT
Chairman

K. R. KRAUTER
General Manager

PRINCE RUPERT PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND DEFICIT
SEVEN MONTHS ENDED DECEMBER 31, 1984

	1984	
	$	
Revenue from operations		5,903,491
Expenses		
Operating and administrative	4,547,456	
Depreciation	488,843	
Grants in lieu of municipal taxes	164,831	
		5,201,130
Income from operations		702,361
Interest income		400,579
Loss on disposal of fixed assets		(64,772)
Net income		1,038,168
Deficit at beginning of period		11,673,894
Deficit at end of period		10,635,726

STATEMENT OF CHANGES IN FINANCIAL POSITION
SEVEN MONTHS ENDED DECEMBER 31, 1984

	1984
	$
Working capital derived from	
Operations	
Net income	1,038,168
Items not involving working capital	
Depreciation	488,843
Loss on disposal of fixed assets	64,772
	1,591,783
Capital grants	898,480
Recoverable contribution from Canada	254,259
Proceeds on disposal of fixed assets	37,000
	2,781,522
Working capital applied to	
Additions to fixed assets	1,517,363
Increase in working capital	1,264,159
Working capital at beginning of period	3,481,967
Working capital at end of period	4,746,126

NOTES TO FINANCIAL STATEMENTS
SEVEN MONTHS ENDED DECEMBER 31, 1984

1. Local Port Corporation

The Prince Rupert Port Corporation ("the Corporation") was established effective June 1, 1984 as a local port corporation pursuant to the Canada Ports Corporation Act ("the Act"). The Corporation is exempt from income taxes.

On June 1, 1984, pursuant to the Act, all the assets and liabilities of the Canada Ports Corporation relating to the Port of Prince Rupert were transferred to the Corporation at their book value as recorded by the Canada Ports Corporation. The net liabilities assumed were recorded as contributed capital of $678,275 and a deficit of $11,673,894. Accordingly, the financial statements are prepared as though the Prince Rupert Port Corporation had operated these facilities since their inception.

2. Significant accounting policies

(a) Investments

The investments, which are direct and guaranteed securities of Canada, are shown at amortized cost. Premiums or discounts are amortized over the periods to maturity.

(b) Fixed assets

Fixed assets are recorded at cost. Grants towards capital projects received from Canada and from third parties are deducted from the cost of the related fixed assets.

Depreciation is calculated on the straight-line basis for the full year, commencing with the year the asset becomes operational, using rates based on the estimated useful lives of the asset.

(c) Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by Canada. Contributions to the plan are required from both the employees and the Corporation. The annual contributions represent the liability of the Corporation for pensions and are recognized in the accounts on a current basis.

(d) Insurance

The Corporation assumes substantially all risks against fire and general perils, as well as worker compensation claims. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

(e) Grants in lieu of municipal taxes

The expense for grants in lieu of municipal taxes is based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. Grants are paid after the amounts have been audited by the Municipal Grants Division of Public Works Canada. Any adjustments upon finalization are reflected in the accounts in the year of settlement.

(f) Employee benefits

The Corporation accrues in its accounts annually the estimated liabilities for severance pay, annual leave and overtime compensatory leave, which are payable to its employees in subsequent years.

3. Investments

	$
Amortized cost	5,840,910
Market value	5,857,165

PRINCE RUPERT PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
SEVEN MONTHS ENDED DECEMBER 31, 1984—*Concluded*

4. **Fixed assets**

(a) Summary

	Depreciation rates	Cost	Accumulated depreciation	Net
	%	$	$	$
Land		60,090,585		60,090,585
Dredging	2.5-6.7	5,177	906	4,271
Berthing structures	2.5-10	8,584,082	1,920,157	6,663,925
Buildings	2.5-10	2,003,625	227,079	1,776,546
Utilities	3.3-10	2,599,285	851,556	1,747,729
Roads and surfaces	2.5-10	2,816,685	1,041,130	1,775,555
Machinery and equipment	5-10	1,715,024	918,039	796,985
Office furniture and equipment	20	107,498	43,752	63,746
		77,921,961	5,002,619	72,919,342

(b) Capital grants

During the seven months ended December 31, 1984, the Corporation refunded to the Government of Canada $1,100,000 representing an overcontribution of capital grants and received a capital grant of $652,007 from the Province of Alberta.

5. Loans from Canada

	$
Non-interest bearing loans with indefinite due date	27,084,979
Accrued interest on loans not due and payable	11,026,012
	38,110,991

6. Recoverable contribution from Canada

A recoverable contribution of $50,400,000 was approved for the construction of the infrastructure for the coal terminal facility on Ridley Island. The total contribution received and/or receivable as of December 31, 1984 was $49,511,928.

The total recoverable contribution is interest-free until April 1, 1989, and thereafter bears interest at approximately 13.9%.

Principal and interest on $48,300,000 of the contribution are repayable over 20 years, commencing on April 1, 1989, contingent upon the revenues received from a direct coal throughput surcharge. The balance of $2,100,000 is repayable on a fixed, blended principal and interest basis over 20 years, commencing on April 1, 1989.

7. Related party transactions

During the seven months ended December 31, 1984, the Port received revenue of $580,302 from Ridley Terminals Inc., a company in which the Canada Ports Corporation has a significant investment. Accounts receivable as at December 31, 1984 include $255,723 due from Ridley Terminals Inc.

SUMMARY PAGE

ROYAL CANADIAN MINT

MANDATE

To produce and arrange for the production and supply of coins of the currency of Canada; produce coins of currency of countries other than Canada; melt, assay and refine gold, silver and other metals; buy and sell gold, silver and other metals, etc.; mint coins and carry out other related activities in anticipation of profit.

BACKGROUND

The Royal Canadian Mint was a departmental agency until 1969, when it was incorporated pursuant to legislation. For minting circulating Canadian coinage it receives payment on a cost-recovery basis. Minting of numismatic and bullion coins, etc., yields profit which is paid to Canada. Occasionally it receives loans from Canada for working capital and to finance capital projects.

CORPORATION DATA

HEAD OFFICE	355 River Road Tower 'B', 6th Floor Vanier, Ontario K1A 0G8
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Stewart D. McInnes, P.C., M.P.
DEPARTMENT	Supply and Services
DATE AND MEANS OF INCORPORATION	April 1, 1969 pursuant to the *Royal Canadian Mint Act* of *Government Organization Act* 1968-69, C. 28, Section 71, (R.S.C. 1970, C. R-8).
CHIEF EXECUTIVE OFFICER	J.C. Corkery
CHAIRMAN	Raymond Hession
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	1983	1982	1981
At the end of the year				
Total assets	72.4	73.1	83.5	72.2
Obligations to the private sector	0.6	0.8	nil	nil
Obligations to Canada*	49.7	49.3	67.9	55.2
Equity of Canada	1.0	1.0	1.0	1.0
Cash from (to) Canada in the year, net				
— budgetary	nil	(24.4)	nil	(14.8)
— non-budgetary	(2.1)	(2.1)	(2.1)	(2.1)

ROYAL CANADIAN MINT

AUDITOR'S REPORT

THE HONOURABLE HARVIE ANDRE, P.C., M.P.
MINISTER OF SUPPLY AND SERVICES

I have examined the balance sheet of the Royal Canadian Mint as at December 31, 1984 and the statements of earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Royal Canadian Mint Act and by-laws of the Corporation.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
February 28, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Current		
Cash	23,814	17,949
Accounts receivable		
Government departments	3,132	2,098
Other	4,067	2,289
Inventories (Note 4)	22,870	35,295
Prepaid expenses (Note 5)	495	1,788
	54,378	59,419
Property, plant and equipment (Note 6)	17,328	13,675
Deferred expenses (Note 7)	660	
	17,988	13,675
	72,366	73,094

LIABILITIES	1984	1983
Current		
Accounts payable		
Government departments	1,031	5,444
Other	6,859	6,351
Due to Government of Canada		
Net earnings (Note 8)	44,801	33,427
Current portion of long-term loans (Note 10)	2,132	2,131
Accrued interest on long-term loans	349	373
Deferred revenues (Note 9)	567	6,683
	55,739	54,409
Long-term		
Loans from Government of Canada (Note 10)	11,763	13,735
Obligation under capital lease (Note 11)	578	768
Provision for employee termination benefits	3,286	3,182
	15,627	17,685
EQUITY OF CANADA		
Reserve for losses (Note 2)	1,000	1,000
	72,366	73,094

Approved by Management:

J. C. CORKERY
Master of the Mint

G. A. LAHAIE
Vice-President
Administration and Finance

Approved by the Board:

R. V. HESSION
Chairman

ROYAL CANADIAN MINT—*Continued*

STATEMENT OF EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Revenues		
Gold Maple Leaf coins	583,976	419,682
Canadian numismatic coins	41,891	40,077
Canadian circulating coins	32,148	25,384
Foreign contracts	10,053	6,892
Refinery	4,276	3,548
Miscellaneous	1,588	2,178
	673,932	497,761
Expenses (Note 12)		
Cost of materials used	616,493	446,196
Salaries, wages and benefits	19,729	19,204
Advertising	9,673	8,842
Utilities and supplies	4,409	3,912
Transportation and communication	3,147	2,791
Professional and special services	2,921	2,823
Depreciation	2,206	1,950
Interest on long-term loans and obligation under capital lease	1,539	1,633
Building and equipment rental	1,021	1,396
Miscellaneous	1,420	1,141
	662,558	489,888
Net earnings for the year (Note 2)	11,374	7,873

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
Source of funds		
Operations		
Net earnings for the year	11,374	7,873
Items not affecting funds		
Depreciation	2,206	1,950
Provision for employee termination benefits	104	453
	13,684	10,276
Loan from Government of Canada	5,000	
Obligation under capital lease		1,006
	18,684	11,282
Application of funds		
Net earnings for the year, due to Government of Canada	11,374	7,873
Decrease in long-term loans and obligation under capital lease	7,162	2,369
Additions to property, plant and equipment	5,859	2,243
Increase in deferred expenses	660	
	25,055	12,485
Decrease in funds	6,371	1,203
Working capital at beginning of the year		
As previously reported	170	6,213
Reclassification of loans to long-term liabilities	4,840	
As restated	5,010	6,213
Working capital (deficiency) at end of the year	(1,361)	5,010

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Authority and objectives

The Mint was incorporated in 1969 by the Royal Canadian Mint Act and is an agent of Her Majesty named in Part I of Schedule C to the Financial Administration Act. The Mint operates through the Consolidated Revenue Fund.

The objectives of the Mint are to produce coins in anticipation of profit and carry out other related activities.

2. Statutory financial limitations

At the request of the Mint and on the recommendation of the Minister of Supply and Services, the Minister of Finance may make loans to the Mint on such terms and conditions as are approved by the Governor in Council for:

(a) meeting establishment and operating expenses of the Mint, in amounts not exceeding in the aggregate $5 million;

(b) financing the costs of capital projects that are approved by the Governor in Council; and

(c) temporary purposes, in amounts not exceeding in the aggregate $1 million, and each loan shall be repaid within twelve months from the day on which the loan was made.

The total amount outstanding at any time of loans made for (a) and (b) above, shall not exceed $35 million.

Furthermore, the Mint may make provision from earnings for a reserve against possible losses but the aggregate amount in the reserve at any one time shall not exceed $1 million. The Mint's net earnings for the year shall be applied:

(a) firstly, to previous years' losses that could not be met by a charge to the reserve;

(b) secondly, to the reserve; and

(c) any excess, to the revenues of Canada.

3. Significant accounting policies

(a) Foreign currency translation

Foreign currency transactions are translated into Canadian dollars at the exchange rate in effect at the transaction date. Assets and liabilities denominated in foreign currency at the balance sheet date are translated into Canadian dollars at the exchange rate in effect at that date.

(b) Inventories

Raw materials, work in process and finished goods are valued at the lower of cost and net realizable value, cost being determined by the average cost method.

Operating and maintenance supplies are valued at the lower of cost and replacement cost, cost being determined by the average cost method.

(c) Property, plant and equipment

Property, plant and equipment are recorded at cost and depreciated under the straight-line method at the following annual rates:

Land improvements	5%
Buildings	5%
Equipment	10%
Equipment under capital lease	20%
Leasehold improvements	50%

Expenditures relating to construction in progress are charged as incurred to property, plant and equipment. Depreciation commences in the year of completion in accordance with Corporation policy.

(d) Employee termination benefits

According to their collective agreement and terms of employment, employees are entitled to termination benefits. The liability for these benefits is recorded when earned by the employees.

(e) Pension plan

The employees of the Mint participate in the Public Service Superannuation Plan, which is administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Mint. These contributions represent the Mint's total liability and are recorded on a current basis.

4. Inventories

	1984	1983
	(in thousands of dollars)	
Raw materials	15,612	22,272
Work in process	1,936	2,097
Finished goods	3,200	8,490
Operating and maintenance supplies	2,122	2,436
	22,870	35,295

In order to facilitate the production of gold coins, the Mint borrows the quantity of gold required and pays interest based on the value of gold established on the London market. As at December 31, 1984, a total of 722,439 ounces were loaned and are not reflected in these financial statements. Furthermore, the Mint utilizes in its refining process approximately 135,000 ounces of gold which are not included in inventories.

5. Prepaid expenses

	1984	1983
	(in thousands of dollars)	
Metals		1,177
Insurance, postage and freight	204	257
Advertising	209	193
Other	82	161
	495	1,788

6. Property, plant and equipment

	1984			1983
	Cost	Accumulated depreciation	Net book value	Net book value
	(in thousands of dollars)			
Land	619		619	619
Land improvements	976	486	490	539
Buildings	13,240	5,371	7,869	6,036
Equipment	18,941	11,565	7,376	5,575
Equipment under capital lease	1,006	300	706	906
Leasehold improvements	306	38	268	
	35,088	17,760	17,328	13,675

The consolidation project of the facilities in the National Capital Region is estimated at $21.3 million. Expenditures of $2.3 million to December 31, 1984 are included under buildings.

7. Deferred expenses

Included under this caption are expenses related to the launching of the 1988 Olympic Coin Program. These expenses are recorded at cost and will be amortized over the duration of the program from 1985 to 1988 inclusively.

8. Due to Government of Canada, net earnings

	1984	1983
	(in thousands of dollars)	
Balance at beginning of the year	33,427	49,914
Net earnings for the year	11,374	7,873
Paid during the year		(24,360)
Balance at end of the year	44,801	33,427

9. Deferred revenues

	1984	1983
	(in thousands of dollars)	
Gold Maple Leaf coins		3,917
Canadian numismatic coins	567	1,483
Foreign contracts		1,283
	567	6,683

10. Loans from Government of Canada

These loans bear interest at various annual rates ranging from 7.625% to 11.625% and are repayable according to the following schedule:

	(in thousands of dollars)
1985	2,132
1986	1,532
1987	932
1988	792
1989	5,476
1990-1998	3,031
	13,895
Current portion	2,132
	11,763

The interest expense on these loans amounts to $1.4 million for the year (1983—$1.5 million).

ROYAL CANADIAN MINT—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

11. Obligation under capital lease

The future minimum lease payments under capital lease are as follows:

	(in thousands of dollars)
1985	283
1986	283
1987	283
1988	102
Total future minimum lease payments	951
Less: amount representing interest	183
Present value of obligation under capital lease	768
Less: current portion	190
Long-term obligation under capital lease	578

The capital lease was recorded at an amount equal to the present value of the minimum lease payments using an implicit lease interest rate of 14.3%. This obligation expires in 1988.

12. Expenses

Expenses include the cost of goods sold detailed as follows:

	1984	1983
	(in thousands of dollars)	
Materials used	616,493	446,196
Direct labour	2,336	2,337
Manufacturing overhead expenses	21,398	20,802
	640,227	469,335

13. Related party transactions

Included in these financial statements are transactions with the Department of Finance relating to the borrowing, refining and purchasing of gold and silver. These transactions were conducted in the normal course of business, under the same terms and conditions that apply to unrelated parties.

14. Commitments

The Mint introduced an early retirement program effective January 1, 1985 in an effort to minimize the adverse effects of organizational changes necessitated by the consolidation of the facilities in the National Capital Region. It follows that the Mint will face in the years 1985 through 1988 inclusively an obligation in the form of a separation allowance estimated in the aggregate at $2,187,000 which is not reflected in these financial statements.

In addition, subsequently to December 31, 1984, the Mint is committed to purchase five million ounces of silver for the 1988 Olympic Coin Program.

SUMMARY PAGE

ST. ANTHONY FISHERIES LIMITED.

MANDATE

To operate the St. Anthony's fish plant in the year 1982 in the most efficient and economic manner possible.

BACKGROUND

The corporation is inactive. Authority to dissolve it has now been granted by Parliament through Bill C-60.

CORPORATION DATA

HEAD OFFICE	Saltfish Building Torbay Road, P.O. Box 6068 St. John's, Newfoundland A1C 5X8
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable John Fraser, P.C., Q.C., M.P.
DEPARTMENT	Fisheries and Oceans
DATE AND MEANS OF INCORPORATION	82/05/21; Pursuant to the Newfoundland *Companies Act* (R.S.N., C. 54).
CHIEF EXECUTIVE OFFICER	Donald D. Tansley
CHAIRMAN	Vacant
AUDITOR	Ernest R. Spurrell

ST. ANTHONY FISHERIES LIMITED

THE AUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED MARCH 31, 1984 TO 1985
WERE NOT AVAILABLE AT DATE OF PRINTING

SUMMARY PAGE

ST. JOHN'S PORT CORPORATION

MANDATE

Administration, management and control of the harbour of St. John's and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

St. John's Port Corporation was established on June 1, 1985 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Total cargo handled by the port in 1984 amounted to 1.1 million tonnes including 0.6 million tonnes in bulk petroleum products handled by private facilities; however, the port is becoming increasingly important as a supply base for servicing offshore oil development.

CORPORATION DATA

HEAD OFFICE	3 Water Street St. John's, Nfld A1C 5X8
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Letters patent issued by the Minister of Transport pursuant to Section 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	David Fox
CHAIRMAN	Fred Milley

FINANCIAL SUMMARY The financial year is the calendar year.

The corporation began operations after the report period ended.

ST JOHN'S PORT CORPORATION

NO FINANCIAL STATEMENTS FOR THE REPORT PERIOD COULD BE AVAILABLE FOR THIS CORPORATION SINCE IT WAS ESTABLISHED ONLY ON JUNE 1, 1985

SUMMARY PAGE

ST. LAWRENCE SEAWAY AUTHORITY, THE

MANDATE

Construction, operation and maintenance of canals, bridges, works and other property related to the deep waterway between the Port of Montreal and Lake Erie, known as the St. Lawrence Seaway.

BACKGROUND

The St. Lawrence Seaway Authority (SLSA) was established in 1954 to construct and operate the Seaway in conjunction with an appropriate authority in the United States and to construct, maintain and operate bridges and other works and property incidental thereto as the Governor in Council may deem to be necessary. The Authority operates 13 locks and 21 moveable bridges in Canadian territory along the waterway, as well as four high-level bridges traversing the St. Lawrence River. Two locks in the United States are operated by the Saint Lawrence Seaway Development Corporation.

A wholly-owned subsidiary, the Seaway International Bridge Corporation, Ltd. (SIBC), was established in 1962 to manage the international bridge at Cornwall, Ontario. A second wholly-owned subsidiary, the Jacques Cartier and Champlain Bridges Incorporated (JCCB), was established to manage the two high-level bridges in Montreal when these were transferred from the National Harbours Board in 1978. A third wholly-owned subsidiary, Great Lakes Pilotage Authority, Ltd. is a parent Crown corporation for the purposes of the *Financial Administration Act*. The Canadian span of the Thousand Islands Bridge at Lansdowne, Ontario has been directly administered by the Authority since this property reverted to Canada in 1976.

CORPORATION DATA

HEAD OFFICE	Place de Ville Tower A 18th Floor 320 Queen Street Ottawa, Ontario K1R 5A3
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Incorporated 54/07/01 pursuant to section 3 of the *St. Lawrence Seaway Authority Act* (R.S.C. 1970, C. S-1).
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	W.A. O'Neil
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY* (\$ million) The financial year ends March 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	668.9	668.2	664.4	666.6
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	210.0	210.0	210.0	210.0
Equity of Canada	432.5	434.6	434.3	438.0
Cash from Canada in the period				
— budgetary	3.0	3.0	nil	nil
— non-budgetary	nil	nil	nil	nil

* Financial data include subsidiaries (SIBC, JCCB, GLPA) to the extent only of the Authority's investment (\$9 thousand) in them.

THE ST. LAWRENCE SEAWAY AUTHORITY

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The St. Lawrence Seaway Authority as at March 31, 1985 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Authority that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, The St. Lawrence Seaway Authority Act and the by-laws of the Authority.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 24, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash and term deposits	13,467	15,406
Accounts receivable	3,092	3,347
Accrued interest receivable	2,197	2,016
Supplies inventory	2,432	2,171
	21,188	22,940
Long-term receivables (Note 3)	455	595
Investments		
Canada bonds (Note 4)	36,558	37,520
Deposits in Consolidated Revenue Fund (Note 5)	13,000	5,000
Subsidiary companies (Note 6)	10	10
	49,568	42,530
Fixed (Note 7)	597,657	602,095
	668,868	668,160

LIABILITIES	1985	1984
Current		
Accounts payable	3,677	3,903
Accrued liabilities	9,799	7,235
	13,476	11,138
Long-term		
Accrued employee termination benefits	12,897	12,425
Deferred interest (Note 8)	210,000	210,000
	222,897	222,425
	236,373	233,563
Contingencies (Note 12)		
EQUITY OF CANADA		
Contributed capital (Note 8)	624,950	624,950
Deficit	(192,455)	(190,353)
	432,495	434,597
	668,868	668,160

Approved:

W. A. O'NEIL
President

R. J. FORGUES
Comptroller and Treasurer

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985					1984
	Montreal-Lake Ontario Section	Welland Section	Total Seaway	Thousand Islands Bridge	Total	Total
Revenues						
Tolls	29,632	29,830	59,462		59,462	54,967
Leases and licenses	420	1,879	2,299	83	2,382	2,294
Other	508	744	1,252	817	2,069	1,802
	30,560	32,453	63,013	900	63,913	59,063
Expenses						
Operating	6,394	9,652	16,046		16,046	15,364
Maintenance	14,096	16,687	30,783	93	30,876	21,148
Administration	4,291	4,233	8,524	285	8,809	8,128
Headquarters	4,080	4,297	8,377	36	8,413	7,727
Depreciation	4,111	4,708	8,819	32	8,851	8,871
Employee termination benefits	582	621	1,203		1,203	1,357
	33,554	40,198	73,752	446	74,198	62,595
Income (loss) from operations	(2,994)	(7,745)	(10,739)	454	(10,285)	(3,532)
Investment income	3,433	3,616	7,049		7,049	5,498
Income (loss) before extraordinary item	439	(4,129)	(3,690)	454	(3,236)	1,966
Final adjustment (provision) for settlement of claim		1,134	1,134		1,134	(1,685)
Net income (loss) for the year	439	(2,995)	(2,556)	454	(2,102)	281

STATEMENT OF DEFICIT
FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985			1984
	Seaway	Thousand Islands Bridge	Total	Total
Deficit (retained earnings), beginning of the year	191,494	(1,141)	190,353	190,634
Loss (net income) for the year	2,556	(454)	2,102	(281)
Deficit (retained earnings), end of the year	194,050	(1,595)	192,455	190,353

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985			1984
	Seaway	Thousand Islands Bridge	Total	Total
Source of funds				
Operations				
Income (loss) before extraordinary item	(3,690)	454	(3,236)	1,966
Items not requiring an outlay of funds				
Depreciation	8,819	32	8,851	8,871
Employee termination benefits	1,203		1,203	1,356
Loss (gain) on disposal of fixed assets	(68)		(68)	18
	6,264	486	6,750	12,211
Final adjustment for settlement of claim	1,134		1,134	
Proceeds from maturity of Canada bonds	962		962	2,977
Proceeds on disposal of fixed assets	214		214	54
Reduction in long-term receivables	140		140	135
	8,714	486	9,200	15,377
Application of funds				
Deposit in Consolidated Revenue Fund	8,000		8,000	5,000
Fixed asset additions	4,559		4,559	4,532
Transfer of accrued employee termination benefits to current liabilities	731		731	1,005
Provision for settlement of claim				1,685
	13,290		13,290	12,222
Increase (decrease) in working capital	(4,576)	486	(4,090)	3,155
Working capital (deficiency), beginning of the year	12,063	(261)	11,802	8,647
Working capital, end of the year	7,487	225	7,712	11,802

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and objectives

The St. Lawrence Seaway Authority was established in 1954 under The St. Lawrence Seaway Authority Act and is classified as a parent Crown corporation under Schedule C Part I of the Financial Administration Act.

The Authority was established to construct and operate a deep waterway between the Port of Montreal and Lake Erie together with such works and other property, including bridges incidental to the deep waterway, as deemed necessary by the Governor in Council.

2. Significant accounting policies

(a) Supplies inventory

Supplies inventory is recorded at cost.

(b) Investments in subsidiary companies

Investments in subsidiary companies are recorded at cost. The financial statements of the subsidiary companies have not been consolidated in these financial statements because changes in the equity of the subsidiaries do not accrue to the Authority. Separate audited financial statements for each of the subsidiary companies are available to the public.

(c) Fixed assets

Fixed assets are recorded at cost. Replacements and major improvements which increase the capacity of the deep waterway system or extend the estimated useful lives of existing assets are capitalized. Repairs and maintenance are charged to operations as incurred. The cost of assets sold, retired, or abandoned, and the related accumulated depreciation are removed from the accounts on disposal. Gains or losses on disposals are credited or charged to operations.

Depreciation is recorded using the straight-line method based on the estimated useful lives of the assets.

(d) Employee termination benefits

Employees of the Authority are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to employees.

(e) Pension plan

All employees of the Authority are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Authority. These contributions represent the total liability of the Authority and are recognized in the accounts on a current basis.

(f) Thousand Islands Bridge

In September 1976, the Minister of Transport entrusted the Authority with the management and operation of the Thousand Islands Bridge, while the real property was vested in the name of Her Majesty in Right of Canada. Subsequent capital expenditures made by the Authority to improve the Bridge have been recorded as fixed assets. The retained earnings of the Bridge represent its cumulative earnings since September 1976.

These financial statements have segregated the operations of the Thousand Islands Bridge on the premise that its management and operation by the Authority is independent of Seaway operations.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

3. Long-term receivables

The Authority has entered into long-term contractual agreements for the sale of two parcels of land and for the recovery of costs associated with the construction of certain facilities. Long-term receivables outstanding at March 31 are as follows:

	1985	1984
	(in thousands of dollars)	
5¼% interest, recoverable in blended annual installments of $99,519, maturing July 1986	94	184
5½% interest, recoverable in blended annual installments of $28,000, maturing in 1995	191	207
Non-interest bearing, recoverable in annual installments of $33,952, maturing in 1990	170	204
	455	595

4. Canada bonds

The investment in Canada bonds at March 31, set aside by the Authority in order to provide for future major capital improvement projects, is as follows:

	1985	1984
	(in thousands of dollars)	
Cost, maturing on varying dates up to 2003	36,558	37,520
Par value	37,000	38,000
Market value	33,467	32,083

5. Deposits in Consolidated Revenue Fund

Consolidated Revenue Fund deposits, set aside by the Authority in order to provide for future payments of employee termination benefits, mature on March 31, 1989.

6. Subsidiary companies

Investments in subsidiary companies consist of the following:

	No. of shares	Cost
		$
Great Lakes Pilotage Authority, Ltd. (GLPA)	15	1,500
The Jacques Cartier and Champlain Bridges Incorporated (JCCB)	1	100
The Seaway International Bridge Corporation, Ltd. (SIBC)	8	8,000
		9,600

During the year ended March 31, 1985, the Authority provided JCCB with certain administration services for which it charged $550,000 (1984—$529,000). At March 31, 1985, $46,000 was outstanding (1984—$44,000).

Each calendar year, SIBC pays a bridge user charge to the Authority (1984—$304,000; 1983—$301,000) to amortize the Authority's construction and interest costs related to the North Channel Bridge. At March 31, 1985, $11.9 million (1984—$12.2 million) in construction and interest costs remained unamortized.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

7. Fixed assets

	Depreciation rate	1985 Cost	1985 Accumulated depreciation	1985 Net	1984 Net
		(in thousands of dollars)			
Seaway					
Land		30,654		30,654	31,073
Channels and canals	1%	249,093	61,201	187,892	190,383
Locks	1%	235,969	78,043	157,926	160,108
Bridges and tunnels	2%	86,391	32,938	53,453	55,087
Buildings	2%	12,086	6,071	6,015	6,191
Equipment	2-20%	15,697	7,337	8,360	8,763
Remedial works—Expenditures on properties owned by others, relating to Seaway construction	1%	134,530	22,654	111,876	112,720
Interest during construction (see below)		32,822		32,822	32,822
Works under construction		7,289		7,289	3,546
		804,531	208,244	596,287	600,693
Thousand Islands Bridge					
Improvements	2%	1,552	182	1,370	1,402
		806,083	208,426	597,657	602,095

Since the unpaid interest on loans from Canada may be forgiven (see Note 8), no depreciation has been provided on interest of $32.8 million capitalized during construction of the Welland Modernization Project.

8. Equity financing

As of April 1, 1977, loans from Canada of $624.95 million were converted to equity by parliamentary appropriation. This amount was recorded as contributed capital. The unpaid interest of $210 million on these loans was not converted and is reflected on the balance sheet as deferred interest. This deferred interest, on which no further accrual of interest is required, is not classified as a current liability because the Crown Corporations Directorate of the Department of Finance and Treasury Board is currently studying this matter with a view to obtain approval from Parliament to have the unpaid interest forgiven. Upon forgiveness, $32.8 million will be credited to fixed assets (see Note 7) and $177.2 million will reduce the deficit.

The parliamentary appropriation authorizing the 1977 conversion of loans from Canada to equity also authorized the Minister to fix, from time to time, the amount that shall be paid by the Authority annually out of its toll revenue as a return on capital. No return on capital has been required to be paid for the years ended March 31, 1985 and 1984.

The Minister of Finance announced in his budget papers, tabled in the House of Commons on May 23, 1985, that the Authority will be required to contribute $30 million to the Government of Canada during the year ending March 31, 1987.

9. Special Recovery Capital Projects Program

During the year ended March 31, 1985, the Authority was entitled to $3 million under the Federal Government's Special Recovery Capital Projects Program (1984—$3 million) of which $1 million has been received (1984—$1.1 million) and $2 million is included in accounts receivable (1984—$1.9 million). These grants, which relate entirely to the Welland Canal, have been credited to operations as a reduction of maintenance expenses.

10. Income taxes

The Authority, as a prescribed Federal Crown corporation, is subject to the provisions of the Income Tax Act. The Authority is not subject to any provincial income taxes.

Undepreciated capital cost for tax purposes in excess of net book value of capital assets amounted to approximately $186 million. The tax effect of this excess has not been recorded in the accounts.

The Authority has incurred research and development costs of approximately $4 million. Under Section 37 of the Income Tax Act, these costs have been deferred and are available to reduce the taxable income of future years.

11. Commitments

At March 31, 1985, contractual obligations for capital and other expenditures amounted to $4.3 million (1984—$962,000).

12. Contingencies

Ten court actions totalling $5.4 million have been instituted against the Authority by shipping companies alleging economic losses suffered as a result of the Valleyfield Bridge breakdown in November 1984. In addition, the Authority has received 284 intentions to claim relating to the same matter. The Authority is contesting all these claims, however, their outcome cannot be determined at this time. The Authority has advised its insurers of the claims.

The Authority is also the claimant or defendant in certain other pending or threatened claims and lawsuits. It is the opinion of management that these actions will not result in any material losses to the Authority.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED

AUDITOR'S REPORT

THE HONOURABLE DONALD FRANK MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The Jacques Cartier and Champlain Bridges Incorporated as at March 31, 1985 and the statements of operations, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, as well as the charter and by-laws of the Corporation.

I wish to point out that a disagreement exists between the Corporation and the Montreal Port Corporation as to the value of operation services provided by the latter. Note 6 to the financial statements states that the Corporation has recorded an amount of $1,720,610 for these services rendered during the year. However, the Montreal Port Corporation claims an additional amount of $53,159 per month from June 12, 1984, or $512,100 to March 31, 1985. The Corporation does not recognize as due any amount in excess of what it has recorded for the reason that it has requested and has received a lower level of service.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 3, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984
	$	$
Current		
Cash and term deposits	4,995,786	4,488,491
Accounts receivable	160,546	142,713
	5,156,332	4,631,204
Fixed		
Land	3,785,545	3,785,545
Bridges	73,276,394	73,276,394
Vehicles and equipment	608,052	505,902
	77,669,991	77,567,841
Less: accumulated depreciation	55,496,168	54,393,013
	22,173,823	23,174,828
	27,330,155	27,806,032

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable	1,317,560	939,386
Due to parent company	45,826	51,975
Due to Canada	213,584	32,759
Deferred revenues	387,846	415,568
	1,964,816	1,439,688
Long-term		
Provision for employee termination benefits	611,861	663,755
Loans from Canada (Note 3)	66,242,472	66,242,472
Interest in arrears (Note 4)	44,513,580	44,513,580
	111,367,913	111,419,807
	113,332,729	112,859,495
SHAREHOLDER'S DEFICIENCY		
Capital stock		
Authorized—50 shares without par value		
Issued and fully paid—1 share	100	100
Capital deficiency (Note 5)	(71,793,882)	(71,919,606)
Deficit	(14,208,792)	(13,133,957)
	(86,002,574)	(85,053,463)
	27,330,155	27,806,032

Approved by the Board:

WILLIAM A. O'NEIL
Director

JACQUES Y. LAVIGNE
Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 1—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1985

	Jacques Cartier Bridge	Champlain Bridge	Total	
			1985	1984
	$	$	$	$
Revenues				
Tolls		6,028,129	6,028,129	5,641,056
Interest	105,395	316,187	421,582	374,152
Other	104,404	92,891	197,295	170,206
	209,799	6,437,207	6,647,006	6,185,414
Expenses				
Operation	850,008	2,778,888	3,628,896	3,992,054
Maintenance	3,302,651	2,053,484	5,356,135	3,905,414
Administration	477,210	1,180,563	1,657,773	1,555,889
Depreciation	81,633	1,045,096	1,126,729	1,122,166
	4,711,502	7,058,031	11,769,533	10,575,523
Loss for the year	4,501,703	620,824	5,122,527	4,390,109

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance at beginning of the year	13,133,957	12,040,119
Loss for the year	5,122,527	4,390,109
	18,256,484	16,430,228
Parliamentary appropriation—Operations	4,047,692	3,296,271
Balance at end of the year	14,208,792	13,133,957

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of funds		
Parliamentary appropriation		
Operations	4,047,692	3,296,271
Capital	125,724	66,970
	4,173,416	3,363,241
Proceeds from sale of fixed assets	3,428	
	4,176,844	3,363,241
Application of funds		
Operations		
Loss for the year	5,122,527	4,390,109
Items not requiring an outlay of funds		
Depreciation	(1,126,729)	(1,122,166)
Decrease in the provision for employee termination benefits	51,894	28,328
	4,047,692	3,296,271
Acquisition of fixed assets	129,152	66,970
	4,176,844	3,363,241
Change in working capital		
Working capital at beginning of the year	3,191,516	3,191,516
Working capital at end of the year	3,191,516	3,191,516

APPENDIX 1—*Continued*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Continued*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and activities

The Jacques Cartier and Champlain Bridges Incorporated was established under the Canada Business Corporations Act on November 3, 1978 and is a wholly owned subsidiary of The St. Lawrence Seaway Authority, which is a Crown corporation named in Part I of Schedule C to the Financial Administration Act.

The Corporation is partially dependent on the Government of Canada for its financing.

Effective December 1, 1978, the Corporation assumed the responsibility for the operation, maintenance and control of the Jacques Cartier and Champlain bridges and of a portion of the Bonaventure Autoroute, situated in the Montreal area.

2. Significant accounting policies

Fixed assets

Fixed assets acquired from the National Harbours Board (now Canada Ports Corporation) on December 1, 1978 were recorded at their then book values. Subsequent additions are recorded at cost.

Fixed assets are depreciated over their estimated economic lives using the straight-line method, at the following rates:

Jacques Cartier Bridge	4.8%
Champlain Bridge	2.5%
Vehicles and equipment	10% and 20%

The cost of the portion of the Bonaventure Autoroute for which the Corporation is responsible and the initial cost of the Jacques Cartier Bridge are fully depreciated.

Parliamentary appropriation

The parliamentary appropriation covering the loss for the year is reflected in the statement of deficit. In this regard, operating expenses do not include depreciation and any change in the provision for employee termination benefits.

The parliamentary appropriation for financing fixed assets is credited to the capital deficiency.

Any parliamentary appropriation received in excess of requirements is recorded as due to Canada. It is the Corporation's policy to reimburse this amount in the following fiscal year.

Deferred revenues

The estimated value of unredeemed toll tokens and tickets as well as rental revenues collected in advance are recorded as deferred revenues.

Employee termination benefits

On termination of employment, employees are entitled to certain benefits provided under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

Employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the Plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and of admissible past service are expensed when paid. The terms of payment of past service contributions are set by the applicable purchase conditions, generally over the number of years of service remaining prior to retirement.

Expenses

Expenses incurred with respect to the portion of the Bonaventure Autoroute for which the Corporation is responsible are included with those for the Champlain Bridge.

Income tax

As a federal Crown corporation, the Corporation is not subject to provincial income tax. However, it is subject to the federal Income Tax Act from the fact that its parent corporation has been prescribed by regulation under that Act to be a federal Crown corporation. It has incurred substantial losses in prior years which can be carried forward and applied against taxable income of future years.

3. Loans from Canada

	$
Certificate of indebtedness	59,752,867
Advance	6,489,605
	66,242,472

The certificate of indebtedness, dated April 1, 1981, does not bear interest and does not carry a definite due date nor terms of repayment.

The advance, which bears no interest, was recorded in the accounts of Canada as a non-active loan and charged to the accumulated deficit of Canada when it was made.

4. Interest in arrears

Accumulated simple interest as at March 31, 1981, on loans from Canada, is recorded on the balance sheet as long term since the Corporation does not foresee paying it, in whole or in part, during the next fiscal year. This interest does not include the interest since 1962 on a 2¾% loan in the amount of $7,576,000 issued with respect to the Jacques Cartier Bridge. The recording of this interest was discontinued when the tolls on this bridge were abolished.

5. Capital deficiency

When the Corporation took possession of its fixed assets on December 1, 1978, it also assumed the related debt obligations. The excess of such debts over the book value of the assets acquired at that date amounted to $72,448,371 and was recorded as a capital deficiency. The capital deficiency was reduced during the year by $125,724 ($66,970 in 1984) representing the parliamentary appropriation for financing the acquisition of fixed assets.

6. Related party transactions

Related party transactions not otherwise disclosed in these financial statements are as follows:

Operation services from the Montreal Port Corporation recorded at an amount of $1,720,610 for the year 1985 ($2,152,970 for 1984), of which $132,900 was unpaid as at March 31, 1985 ($186,059 as at March 31, 1984).

Administrative services from the parent company amounted to $549,850 ($528,700 in 1984). As at March 31, 1985 an unpaid balance thereon of $45,820 ($44,058 as at March 31, 1984) is included with the amount due to the parent company. The Corporation has contracted for such services for the year 1986 to the extent of $575,000.

APPENDIX 1—*Concluded*

THE JACQUES CARTIER AND CHAMPLAIN BRIDGES INCORPORATED—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

7. Commitments

The Corporation has entered into long-term leases for the rental of facilities and equipment used in the course of its activities. The aggregate minimum annual rental payments are as follows:

	$
1986	269,495
1987	265,334
1988	179,446
1989	171,608
1990	171,608
1991-92	343,217

8. Contingencies

In connection with its operations, the Corporation is the claimant or defendant in certain pending claims and lawsuits. It is the opinion of management that these actions will not result in any material liabilities to the Corporation.

THE ST. LAWRENCE SEAWAY AUTHORITY—*Continued*

APPENDIX 2

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.

AUDITOR'S REPORT

THE HONOURABLE DON MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of The Seaway International Bridge Corporation, Ltd. as at December 31, 1984 and the statements of income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Business Corporations Act, The St. Lawrence Seaway Authority Act and the by-laws of the Corporation.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 15, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash and term deposits	295,878	292,961
Accounts receivable	6,601	14,590
	302,479	307,551
Fixed		
Equipment, at cost	166,867	164,015
Less: accumulated depreciation	124,655	107,722
	42,212	56,293
	344,691	363,844

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable and accrued liabilities	47,747	41,285
Due to The St. Lawrence Seaway Authority	34,321	81,802
Deferred revenue	17,811	17,485
	99,879	140,572
Long-term		
Accrued employee termination benefits	228,812	207,272
Debentures payable (Note 3)	8,000	8,000
	236,812	215,272
	336,691	355,844
SHAREHOLDER'S EQUITY		
Capital stock		
Authorized—An unlimited number of common shares		
Issued and fully paid—8 shares	8,000	8,000
	344,691	363,844

Approved by the Board:

W. A. O'NEIL
President and Director

JAMES L. EMERY
Vice-President and Director

THE ST. LAWRENCE SEAWAY AUTHORITY—*Concluded*

APPENDIX 2—*Concluded*

THE SEAWAY INTERNATIONAL BRIDGE CORPORATION, LTD.—*Concluded*

STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984 $	1983 $
Revenues		
Tolls	1,350,801	1,329,642
Rentals	63,762	57,761
Interest	39,798	27,668
Other	7,640	9,431
	1,462,001	1,424,502
Expenses		
Salaries and employee benefits	855,410	812,998
Maintenance, materials and services	146,801	131,943
Employee termination benefits	42,616	49,169
Insurance	33,290	33,843
Grants in lieu of municipal taxes	11,300	27,500
Depreciation	16,933	16,753
Rental of toll collection machines	14,713	14,673
Electricity	12,482	11,901
Office supplies	8,923	9,766
Other	15,212	14,801
	1,157,680	1,123,347
Income before bridge user charge	304,321	301,155
Bridge user charge (Note 4)	304,321	301,155
Net income for the year		

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1984

	1984 $	1983 $
Source of funds		
Operations		
Net income for the year		
Items not affecting funds		
Employee termination benefits	42,616	49,169
Depreciation	16,933	16,753
	59,549	65,922
Application of funds		
Employee termination benefits	21,076	76,035
Additions to fixed assets	2,852	20,648
	23,928	96,683
Increase (decrease) in working capital	35,621	(30,761)
Working capital, beginning of the year	166,979	197,740
Working capital, end of the year	202,600	166,979

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Authority and activities

The Seaway International Bridge Corporation, Ltd. is a Crown corporation pursuant to the Financial Administration Act, as amended by Bill C-24, and is a wholly-owned subsidiary of The St. Lawrence Seaway Authority, a parent Crown corporation named in Schedule C Part I of the aforementioned Act. The Corporation was incorporated under the Canada Corporations Act in 1962, continued under the Canada Business Corporations Act, and is subject to The St. Lawrence Seaway Authority Act. Its purpose is to operate and manage the international toll bridge system between Cornwall, Ontario, and Rooseveltown, New York, on behalf of The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation.

2. Significant accounting policies

Depreciation

Depreciation of equipment is based on the estimated useful life of the assets calculated on the straight-line method at the following annual rates:

Automotive	20%
Shop	10% to 20%
Office and toll equipment	10%

Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under the conditions of employment. The liability for these benefits is recorded in the accounts as the employees become entitled to the benefits.

Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total pension liability of the Corporation and are recognized in the accounts on a current basis.

Deferred revenue

Revenue from unredeemed toll tokens is deferred.

3. Debentures payable

These debentures, due on December 31, 2012, are non-interest bearing and payable to the Saint Lawrence Seaway Development Corporation.

4. Bridge user charge

By agreement between The St. Lawrence Seaway Authority and the Saint Lawrence Seaway Development Corporation, the annual income of the Corporation is paid as a bridge user charge; first, to the Authority to offset the amortization of the cost of the North Channel Bridge together with interest; then to the Saint Lawrence Seaway Development Corporation to offset the amortization of the cost of the Racquette River Bridge; and the balance, if any, is then divided equally between both parties.

All bridge user charges since the commencement of operations have been paid to The St. Lawrence Seaway Authority.

5. Bridge use

With the approval of the Canadian Transport Commission, the Corporation has continued the practice of providing free usage of the bridge system to certain North American Indians. This represents a substantial portion of the bridge traffic.

6. Related party transactions

In addition to the transactions disclosed elsewhere in these financial statements, The St. Lawrence Seaway Authority provides to the Corporation, without charge, certain engineering and administrative support services.

7. Commitments

The Corporation has entered into a long-term lease for the rental of toll collection facilities and equipment. The minimum annual rental payments which will be paid over the remaining life of the lease are as follows:

	$
1985	14,235
1986	14,235
1987	11,700
	40,170

SUMMARY PAGE

SOCIETA A RESPONSIBILITA LIMITATA IMMOBILIARE SAN SEBASTIANO

MANDATE

Purchase and administration of the residence of Canada's Ambassador to the Holy See.

BACKGROUND

The sole asset of the company is the property known as 13/A Via di Porta San Sebastiano, Rome. This property has served as the official residence of successive Canadian ambassadors to the Holy See since the post was first opened in 1970. In 1982, the Department of External Affairs exercised an option to purchase the official residence by acquiring all the issued and outstanding shares of Immobiliare San Sebastiano S.R.L.

Authority to dissolve the corporation has now been granted by Parliament through Bill C-60.

CORPORATION DATA

HEAD OFFICE	Attention: David M. Stockwell, External Affairs Department, 125 Sussex Drive Ottawa, Ontario K1A 0G2
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Right Honourable Joe Clark, P.C., M.P.
DEPARTMENT	External Affairs
DATE AND MEANS OF CORPORATION	Italian civil code governing limited companies.
SOLE ADMINISTRATOR	Paul Tardif
AUDITOR	il Dr. Giovanni Vigoriti

SOCIETA A RESPONSIBILITA LIMITATA IMMOBILIARE SAN SEBASTIANO

THE AUDITED FINANCIAL STATEMENTS FOR THE REPORT PERIOD
WERE NOT AVAILABLE AT DATE OF PRINTING

SUMMARY PAGE

STANDARDS COUNCIL OF CANADA

MANDATE

To foster and promote voluntary standardization in fields relating to construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods, not expressly provided for by law as a means of advancing the national economy, benefiting the public and protecting consumers.

BACKGROUND

The Council coordinates the activities of organizations involved in standardization in Canada, and represents Canada in international standardization organizations.

CORPORATION DATA

HEAD OFFICE	Suite 1210 350 Sparks Street Ottawa, Ontario K1R 7S8
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Michel Côté, P.C., M.P.
DEPARTMENT	Consumer and Corporate Affairs
DATE AND MEANS OF INCORPORATION	*Standards Council of Canada Act* (R.S.C. 1970 C. C-41, 1st supplement). Proclaimed 7 October 1970.
CHIEF EXECUTIVE OFFICER	John R. Woods
CHAIRMAN	Georges Archer
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year ends March 31.

	1984-85	1983-84	1982-83	1981-82
At the end of the period				
Total Assets	5.3	4.0	3.6	3.0
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	nil	nil
Equity of Canada	4.4	3.4	3.0	2.3
Cash from Canada in the period				
— budgetary	6.6	6.0	5.8	4.8
— non-budgetary	nil	nil	nil	nil

STANDARDS COUNCIL OF CANADA

REPORT OF MANAGEMENT ACCOUNTABILITY

The accompanying financial statements and all information in the Annual Report are the responsibility of Council and its officers. The financial statements were prepared by management in conformity with generally accepted accounting principles appropriate to Council's operations. The non-financial information provided in the Annual Report has been selected on the basis of its relevance to Council's objectives.

Council maintains a system of financial and management controls and procedures designed to provide reasonable assurance that the transactions undertaken by Council are in accordance with its objectives and within its mandate as stated in the Standards Council of Canada Act.

The Auditor General annually provides an independent, objective review of the financial records to determine if the financial statements report fairly the operating results and financial position of the Council in accordance with generally accepted accounting principles.

Council, through its Audit Committee, is responsible for reviewing management's financial and reporting practices. The Audit Committee, comprised solely of Council members, meets with management and the Auditor General to satisfy itself that these responsibilities are properly discharged by management.

GEORGES ARCHER
President

AUDITOR'S REPORT

TO THE STANDARDS COUNCIL OF CANADA
AND
THE HONOURABLE MICHEL CÔTÉ, P.C., M.P.
MINISTER OF CONSUMER AND CORPORATE AFFAIRS

I have examined the balance sheet of the Standards Council of Canada as at March 31, 1985 and the statements of operations, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in accounting method for purchases of office furniture and equipment as explained in Note 3 to financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Council that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Standards Council of Canada Act and by-laws of the Council.

D. L. MEYERS, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 8, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984	LIABILITIES	1985	1984
	$	$		$	$
Current			Accounts payable and accrued liabilities	531,471	438,713
Cash and short-term deposits	4,627,872	3,617,063	Customer and other deposits	105,990	27,821
Accrued interest	225,468	82,654	Provision for employee termination benefits	227,214	208,836
Accounts receivable				864,675	675,370
Government of Canada	124,347	260,540			
Other	95,458	54,983	EQUITY OF CANADA		
Prepaid expenses	47,578	17,083	Surplus	4,438,530	3,483,638
	5,120,723	4,032,323			
Fixed					
Office furniture and equipment (Note 4)	182,482	126,685			
	5,303,205	4,159,008		5,303,205	4,159,008

Approved by the Council:

GEORGES ARCHER
President

JOHN WOODS
Executive Director

STANDARDS COUNCIL OF CANADA—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenses		
Salaries, wages and employee benefits	2,627,357	2,651,902
Travel	949,561	897,349
Financial assistance to standards-writing organizations	881,000	873,500
Publications and printing	528,702	576,148
Membership in international organizations	438,797	452,568
Direct cost of standards purchases	380,575	338,714
Office accommodation	341,571	349,851
Public relations	281,455	116,415
Professional and special services	237,238	161,561
Telephone and postage	197,823	165,472
International secretariat costs	177,260	137,732
Office equipment (rental)	65,039	60,100
Depreciation	49,873	35,493
Office supplies	47,872	32,228
Meetings	34,935	30,336
Other	88,757	53,723
	7,327,815	6,933,092
Less: GATT Enquiry Point operating costs recovered from Department of External Affairs	291,871	260,540
costs of development assistance programs recovered from Department of External Affairs and Canadian International Development Agency (CIDA)	45,795	
	6,990,149	6,672,552
Revenues		
Interest income	755,483	510,324
Sale of standards	565,543	541,535
Other	12,015	24,078
	1,333,041	1,075,937
Cost of operations	5,657,108	5,596,615
Parliamentary appropriation		
Consumer and Corporate Affairs Vote 15	6,612,000	5,978,000
Excess of parliamentary appropriation over cost of operations for the year	954,892	381,385

STATEMENT OF SURPLUS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Appropriated (Note 5)		
Balance at beginning of the year	1,064,709	871,000
Appropriated (released) during the year, net	(19,359)	193,709
Balance at end of the year	1,045,350	1,064,709
Unappropriated		
Balance at beginning of the year		
As previously reported	2,418,929	2,122,988
Change in accounting policy (Note 3)		108,265
As restated	2,418,929	2,231,253
Excess of parliamentary appropriation over cost of operations for the year	954,892	381,385
Released (appropriated) during the year, net	19,359	(193,709)
Balance at end of the year	3,393,180	2,418,929
	4,438,530	3,483,638

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of funds		
Operations		
Excess of parliamentary appropriation over cost of operations for the year	954,892	381,385
Items not requiring an outlay of cash		
Depreciation	49,873	35,493
Employee termination benefits	18,378	52,593
	1,023,143	469,471
Increase in accounts payable and accrued liabilities	92,758	
Increase in customer and other deposits	78,169	13,139
Decrease in accounts receivable	95,718	
	1,289,788	482,610
Application of funds		
Purchases of office furniture and equipment	105,670	53,913
Increase in accrued interest	142,814	29,680
Increase in accounts receivable		106,931
Increase in prepaid expenses	30,495	2,841
Decrease in accounts payable and accrued liabilities		31,351
	278,979	224,716
Increase in funds during the year	1,010,809	257,894
Cash and short-term deposits at beginning of the year	3,617,063	3,359,169
Cash and short-term deposits at end of the year	4,627,872	3,617,063

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and objectives

The Standards Council of Canada was created by Parliament as a corporation under the Standards Council of Canada Act in 1970 to be the national co-ordinating body for voluntary standardization. Pursuant to Bill C-24, proclaimed on September 1, 1984, the Council is a Crown corporation named in Part I of Schedule C to the Financial Administration Act. The Council carries out its task through the National Standards System, a federation of accredited organizations concerned with standards-writing, certification and testing, co-ordinated by the Council.

The objectives of the Council are to foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

2. Significant accounting policies

(a) Foreign currency translation

Transactions in foreign currencies are translated into Canadian dollars at the exchange rate in effect at the date of the transaction. Any amounts payable or receivable in foreign currencies at the end of the year are translated into Canadian dollars at the exchange rate in effect at the balance sheet date.

(b) Office furniture and equipment

Office furniture and equipment are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the assets as follows:

Furniture	5 years
Equipment	4 years

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

(c) Employee termination benefits

Employees are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. Since 1978, the liability for these benefits has been recorded in the accounts as the benefits accrue to the employees.

(d) Pension plan

Since incorporation, employees have been covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current period.

(e) Parliamentary appropriations

Parliamentary appropriations are recorded when received.

3. Change in accounting policy

During the year, the Council adopted the policy of capitalizing fixed assets and depreciating them over their estimated useful lives. Previously, amounts paid in respect of purchases of furniture and equipment were expensed in the year of acquisition. The change in accounting policy had the effect of increasing income for the current year by $55,797. This change in accounting policy was applied retroactively with the result that the income for the year ended March 31, 1984, has been increased by $18,420 and the opening unappropriated surplus as at April 1, 1983 has been increased by $108,265 over the amounts previously reported.

4. Office furniture and equipment

	1985			1984
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Office furniture	93,485	40,930	52,555	54,441
Office equipment	208,072	78,145	129,927	72,244
	301,557	119,075	182,482	126,685

5. Appropriated surplus

	1985	1984
	$	$
Reserve towards cost of future in-house electronic data processing facility	500,000	500,000
Reserve towards cost of hosting the General Meeting of the International Electrotechnical Commission in May 1985	498,476	517,835
Reserve for contingencies	46,874	46,874
	1,045,350	1,064,709

6. Subsequent events

Potential reduction in 1985-86 funding levels could result from the following:

- The Parliamentary appropriation included in the 1985-86 Main Estimates for the Standards Council of Canada is $5.4 million ($6.6 million in 1984-85).
- The Budget Papers tabled in the House of Commons by the Minister of Finance on May 23, 1985 provided for the recovery of an additional $1 million from the Council in 1985-86.

7. Comparative figures

Certain figures for 1984 presented for comparative purposes have been restated to conform to the 1985 presentation.

SUMMARY PAGE

TELEGLOBE CANADA

MANDATE

To establish, maintain and operate, in Canada and elsewhere, international telecommunications services for the conduct of public communications.

BACKGROUND

Originally named the Canadian Overseas Telecommunications Corporation, its name was changed in 1975 by the *Teleglobe Canada Act*. The corporation has operated and added substantially to overseas cable and other communications systems for Canada. It is profitable and is in the process of being privatized.

CORPORATION DATA

HEAD OFFICE	680 Sherbrooke Street, West Montreal, Quebec H3A 2S4
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Sinclair Stevens, P.C., Q.C., M.P.
DEPARTMENT	Regional Industrial Expansion
DATE AND MEANS OF INCORPORATION	By the *Canadian Overseas Telecommunications Act* 1949 (R.S.C. 1970, C. C-11)
CHIEF EXECUTIVE OFFICER AND CHAIRMAN	Jean-Claude Delorme
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) Late in 1984, the financial year-end which had been March 31 was changed to December 31.

	9 months to Dec. 31, 1984	**1983-84**	**1982-83**	**1981-82**
At the end of the period				
Total Assets	574.6	520.0	448.7	399.4
Obligations to the private sector	68.3	64.4	43.9	6.3
Obligations to Canada	5.2	5.9	9.2	12.4
Equity of Canada	362.2	325.7	284.5	239.3
Cash from (to) Canada in the period, net				
— budgetary	nil	nil	(9.4)	(7.4)
— non-budgetary	(0.6)	(3.3)	(3.2)	(3.0)

TELEGLOBE CANADA

AUDITOR'S REPORT

THE HONOURABLE SINCLAIR MCKNIGHT STEVENS, P.C., M.P.
MINISTER OF REGIONAL INDUSTRIAL EXPANSION

I have examined the balance sheet of Teleglobe Canada as at December 31, 1984 and the statements of income and retained earnings and changes in financial position for the period then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Teleglobe Canada Act and regulations and the by-laws of the Corporation.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 19, 1985

BALANCE SHEET
(in thousands of dollars)

ASSETS	December 31, 1984	March 31, 1984
Current		
Cash and temporary investments, at cost (market value: December 31, 1984—$134,101; March 31, 1984—$94,598)	129,665	93,838
Accounts receivable	100,551	81,230
Prepaid expenses	1,283	2,127
	231,499	177,195
Fixed assets (Note 4)	331,530	332,193
Other assets		
Long-term receivables	9,159	9,400
Deferred charges (Note 5)	2,380	1,171
	11,539	10,571
	574,568	519,959

LIABILITIES	December 31, 1984	March 31, 1984
Current		
Accounts payable	82,501	76,340
Income tax payable	7,053	1,666
Estimated amount due to Commonwealth Telecommunications Organisation partners (Note 11b)	1,915	1,915
Portion of long-term debt due within one year (Note 6)	9,210	3,908
	100,679	83,829
Long-term debt (Note 6)	64,351	66,402
Deferred credits		
Income tax (Note 9)	44,871	41,472
Other	2,485	2,593
	47,356	44,065
EQUITY OF CANADA		
Retained earnings	362,182	325,663
	574,568	519,959

Approved by the Board:

RONALD MONTCALM
Director

DONALD L. GILLIS
Director

JEAN-CLAUDE DELORME
President and Chief Executive Officer

TELEGLOBE CANADA—*Continued*

INCOME AND RETAINED EARNINGS
(in thousands of dollars)

	9 months ended December 31, 1984	Year ended March 31, 1984
Revenues		
Public services	427,466	526,859
Other services	7,893	9,222
Share of Intelsat and Inmarsat revenues	13,694	15,353
	449,053	551,434
Carriers' share of revenues and other realization costs	284,241	350,003
Operating revenues	164,812	201,431
Operating expenses		
Salaries and benefits	41,211	50,883
Maintenance and rental	31,094	38,405
Depreciation	27,606	30,782
Other expenses	13,536	17,023
	113,447	137,093
Operating income	51,365	64,338
Other income (Note 7)	21,058	19,914
	72,423	84,252
Financial charges (Note 8)	4,479	4,901
Income before income tax	67,944	79,351
Income tax (Note 9)	31,425	38,175
Net income	36,519	41,176
Retained earnings at beginning	325,663	284,487
Retained earnings at end	362,182	325,663

CHANGES IN FINANCIAL POSITION
(in thousands of dollars)

	9 months ended December 31, 1984	Year ended March 31, 1984
Source of funds		
Operations		
Net income	36,519	41,176
Items not affecting working capital		
Depreciation	27,606	30,782
Amortization of financial charges	210	358
Deferred income tax	3,399	8,652
Allowance for funds used during construction	(5,001)	(9,419)
	62,733	71,549
Proceeds from disposal of fixed assets	5,503	36,940
Long-term debt	6,503	22,814
Reduction of long-term receivables	241	
Increase in other deferred credits		1,344
	74,980	132,647
Application of funds		
Acquisition of fixed assets	27,398	98,686
Long-term receivables		9,400
Reduction of long-term debt	8,554	3,908
Deferred charges	1,466	1,338
Decrease in other deferred credits	108	
	37,526	113,332
Increase in working capital	37,454	19,315
Working capital, beginning	93,366	74,051
Working capital, end	130,820	93,366

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Authority and activities

Teleglobe Canada, created by the Teleglobe Canada Act, is mandated to establish, maintain and operate Canada's international telecommunication services and to coordinate these services with those of other countries.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting principles generally accepted in Canada. The Corporation follows the significant accounting policies summarized below:

(a) Fixed assets

Fixed assets are stated at acquisition cost, which includes salaries, benefits and certain overhead costs related to construction activities. In addition, for major capital projects, an allowance for funds used during construction is included.

Jointly-owned fixed assets are accounted for proportionally to the Corporation's share.

From time to time, the Corporation acquires indefeasible rights of user for international telecommunications circuits that extend over specific time periods. Furthermore, the Corporation may grant such rights on circuits owned by it, or grant such rights that have been previously acquired. The amounts paid or received according to the terms of these transactions are recorded as fixed assets and depreciated over the duration of each agreement.

The Corporation has been designated by the Government of Canada to be the Canadian signatory to the International Telecommunications Satellite Organization (Intelsat) and the International Maritime Satellite Organization (Inmarsat). Periodically, each signatory's ownership share is adjusted to conform to its percentage of total use of the system or any other percentage elected within the terms of the agreements. Teleglobe Canada's ownership share is reported in fixed assets and depreciated in accordance with the fixed assets depreciation policy.

(b) Allowance for funds used during construction

The rate applied in determining the allowance for funds used during major construction projects is based principally on the interest rate established by the Minister of Finance for medium-term Government loans to Crown corporations. This allowance is accounted for as income during the construction period.

(c) Depreciation of fixed assets

Fixed assets are depreciated over the estimated service lives of the assets, using the straight-line method.

When depreciable assets are taken out of service, their net book value, less salvage, is charged to depreciation. When other assets are taken out of service, any resulting gain or loss is reflected in income.

In the event of a satellite launch failure or breakdown of an orbiting satellite, the costs are depreciated over the life of the group of satellites.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

(d) Operating revenues

—Public services

Revenues from international public services (telephone, telex and telegraph) rendered through the Corporation's telecommunications network represent the amounts billed to Canadian subscribers by domestic carriers and amounts received or due from foreign administrations for the routing of overseas traffic. Estimates are included to provide for that portion of revenues which domestic carriers and foreign administrations have not yet reported to the Corporation at end of the year. Public service revenues are also derived from leasing circuits to foreign carriers for routing their traffic through Canada.

—Other services

Revenues from other services are derived primarily from leasing circuits to private users.

—Share of Intelsat and Inmarsat revenues

The Corporation's share of Intelsat and Inmarsat revenues represents its share of revenues from the international telecommunications satellite system as well as from the international maritime satellite system.

(e) Carriers' share of revenues and other realization costs

—Carriers' share of revenues

This represents the amounts owing to domestic carriers and foreign administrations for their part in routing telecommunications traffic.

—Other realization costs

These costs include:

- the Corporation's voluntary contribution to developing Commonwealth Telecommunications Organisation partners in accordance with the 1983 financial agreement
- the Corporation's share of the operating costs of the international telecommunications satellite system and the international maritime satellite system, excluding depreciation, which amounted to $3.3 million for the 9 months ended December 31, 1984 ($4.0 million for the year ended March 31, 1984).

(f) Foreign currency translation

Assets, liabilities, revenues and expenses arising from foreign currency transactions are translated into Canadian dollars by using an average exchange rate for the month in which the transactions occur, except when the transactions are hedged.

When a purchase or sale of goods or services in a foreign currency is hedged before the transaction, the Canadian dollar price of such goods or services is established by the terms of the hedge. If the hedge is incomplete as a result of having entered into a contract involving a foreign currency other than that of the transaction and Canadian dollars, the price of the goods or services is first established by the terms of the foreign exchange contract and then translated into Canadian dollars by using the average exchange rate of that intermediate currency for the month in which the transaction occurred.

When a purchase or sale of goods or services in a foreign currency is hedged after the transaction, completely or in part as described above, the amount in Canadian dollars of the payable or receivable is restated according to the terms of the foreign exchange contract constituting the hedge. The difference thus recognized is reflected in income as a gain or loss on foreign exchange.

As at the end of a financial year, monetary items denominated in foreign currencies are adjusted to reflect the exchange rates in effect as at the date of the balance sheet. For items hedged by way of forward exchange contracts, the difference thus recognized is deferred. The gain or loss recognized on other items is reflected in current earnings as a gain or loss on foreign exchange, except for that portion which relates to monetary items with a fixed or ascertainable life extending beyond one year from the end of the financial year. In these cases, the gain or loss is deferred and amortized over the remaining life of the related monetary item using the straight-line method. The unamortized balance of the deferred gain or loss on foreign exchange is recorded in the balance sheet as a deferred credit or as a deferred charge. The effect of the forward exchange contracts on the long-term debt is recorded as an element of long-term debt.

Commitments in foreign currencies are translated into Canadian dollars at the exchange rates in effect as at the date of the balance sheet, except when they are hedged in which case the terms of the foreign exchange contracts are used.

(g) Pension plan

All employees of the Corporation are covered by the pension plan administered by the Government of Canada. These employees and the Corporation are required to contribute to the cost of the plan for current service. These contributions represent the total liability of the Corporation in this matter and are accounted for on a current basis.

(h) Retirement benefits

Retiring employees are paid a benefit equivalent to one half of accumulated unused sick leave days up to March 31, 1981, with an additional credit of five days for every year of service after that date, calculated at the salary level in effect at the time of retirement. The cost of the benefit is expensed in the year in which it is earned by employees.

3. Change in fiscal year

In 1984, the Board of Directors, with the Governor General in Council approval, authorized the Corporation to change its fiscal year end from March 31 to December 31. Consequently, the accompanying financial statements cover the 9-month period ended December 31, 1984. Comparative figures are for the 12-month period ended March 31, 1984.

TELEGLOBE CANADA—*Continued*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

4. **Fixed assets**

(a) The main classes of fixed assets are as follows:

	December 31, 1984			March 31, 1984
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	4,965		4,965	4,927
Buildings and leasehold improvements	48,458	14,901	33,557	28,284
Furnishings	9,750	4,398	5,352	5,016
Cable systems	135,707	59,494	76,213	56,940
Terminal, transmission and switching equipment	191,365	93,099	98,266	91,039
International satellite system space segment (Intelsat-Inmarsat)	40,990	26,825	14,165	16,026
Other plant and equipment	27,925	16,687	11,238	10,740
Construction in progress	87,774		87,774	119,221
	546,934	215,404	331,530	332,193

(b) Fixed assets owned outright by the Corporation or owned jointly with other telecommunication entities are as follows:

	December 31, 1984			March 31, 1984
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Owned outright	319,369	122,281	197,088	196,325
Owned jointly (Corporation's share)	227,565	93,123	134,442	135,868
	546,934	215,404	331,530	332,193

(c) For depreciation purposes, the estimated service lives of the main classes of fixed assets are as follows:

	Number of years
Buildings	25 – 40
Leasehold improvements	over the term of the lease
Furnishings	8 – 10
Cable systems	20 – 28
Terminal, transmission and switching equipment	1 – 15
International satellite system space segment (Intelsat-Inmarsat)	6 – 12
Other plant and equipment	1 – 25

(d) As at December 31, 1984, construction in progress included an amount of $40,280,000 ($35,471,900 as at March 31, 1984) for the international satellite system space segment (Intelsat-Inmarsat).

(e) As at December 31, 1984, the Corporation's ownership share in Intelsat was 2.980056 percent (2.981573 percent as at March 31, 1984) and its ownership share in Inmarsat was 2.56864 percent (2.57122 percent as at March 31, 1984).

5. Deferred charges

Unamortized deferred charges include:

	December 31, 1984	March 31, 1984
	(in thousands of dollars)	
Unrealized losses on foreign exchange related to long-term debt	2,380	1,171
Financial commitment charges related to the ANZCAN project		210
Interconnection costs of the Laurentides Earth Station		47
	2,380	1,428
Less: current portion included in prepaid expenses		257
	2,380	1,171

6. Long-term debt

As at December 31, 1984, the Corporation's long-term debt comprises loans from the Government of Canada bearing interest at rates ranging from 3½ percent to 5¾ percent, and amounts owing to the prime contractors of the ANZCAN cable system bearing interest at the rate of 8¾ percent payable in pounds sterling and in United States dollars.

The Corporation has entered into agreements with the two prime contractors of the ANZCAN project whereby 15 percent of contract costs have been paid as work progresses. The balance is paid in 17 semi-annual installments started with the completion of construction. According to the terms of one of the agreements, payments by the Corporation to the prime contractor are secured by means of bills of exchange drawn by the latter and accepted by the Corporation.

As described in Note 10(b), the Corporation has entered into forward exchange contracts to protect itself against fluctuations of the pound sterling. The effect of this protection has been recorded as an element of long-term debt.

As at December 31, 1984, the details of the long-term debt were as follows:

Maturity	Loans from Government of Canada	Amounts owing to the prime contractors of the ANZCAN project	Effect of forward exchange contracts	Total
	(in thousands of dollars)			
1985	1,329	5,615	2,266	9,210
1986	1,276	5,615	2,303	9,194
1987	759	5,615	2,339	8,713
1988	325	5,615	2,388	8,328
1989	234	5,615	2,443	8,292
1990-98	1,311	19,529	8,984	29,824
	5,234	47,604	20,723	73,561
Portion due within one year	1,329	5,615	2,266	9,210
	3,905	41,989	18,457	64,351

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Continued*

7. Other income

	9 months ended December 31, 1984	Year ended March 31, 1984
	(in thousands of dollars)	
Interest from temporary investments	10,345	9,502
Allowance for funds used during construction	5,001	9,419
Other interest	1,781	1,782
Gain (loss) on foreign exchange	3,349	(1,239)
Gain on disposal of temporary investments	185	
Other	397	450
	21,058	19,914

8. Financial charges

	9 months ended December 31, 1984	Year ended March 31, 1984
	(in thousands of dollars)	
Interest on long-term debt	3,444	3,478
Other interest	825	1,065
Amortization of financial commitment charges related to the ANZCAN project	210	358
	4,479	4,901

9. Income tax

Teleglobe Canada is subject to federal income tax.

Deferred income tax results principally from timing differences between depreciation of fixed assets for accounting and income tax purposes.

Income tax expense comprises:

	9 months ended December 31, 1984	Year ended March 31, 1984
	(in thousands of dollars)	
Current	28,026	29,523
Deferred	3,399	8,652
	31,425	38,175

10. Commitments

(a) Construction in progress

As at December 31, 1984, the estimated cost of completing construction projects, planned and in progress, amounted to approximately $122,800,000, of which $38,100,000 relates to the year ending December 31, 1985. Contractual commitments outstanding as at December 31, 1984 amounted to approximately $17,230,000.

(b) Forward exchange contracts

As a result of the Corporation's participation in the ANZCAN project, the Corporation must make payments to a prime contractor in pounds sterling.

To protect itself against this foreign currency exposure, the Corporation has entered into forward exchange contracts with two Canadian chartered banks to buy a total of 44,678,000 pounds sterling. The balance of amounts involved under the contracts, estimated to cover construction costs and interest charges, is as follows:

Maturities	Pounds sterling	United States dollars
	(in thousands)	
1985	6,624	10,754
1986	5,769	9,421
1987	5,459	8,964
1988	5,151	8,522
1989	4,842	8,079
1990-93	14,514	24,657
	42,359	70,397

At the rates in effect at December 31, 1984, the exchange value of 42,359,000 pounds sterling hedged in United States dollars was US $48,988,000.

(c) Long-term leases

The Corporation is a party to long-term leases covering its property and facilities. The aggregate minimum annual rentals which will be paid in subsequent years are:

	(in thousands of dollars)
1985	15,330
1986	13,633
1987	12,994
1988	12,552
1989	7,862
1990-94	11,787

Rental expenses for property and facilities for the 9 months ended December 31, 1984 were $11,026,000 ($15,467,000 for the year ended March 31, 1984).

(d) Agreement with the Department of Transport

Under the terms of an agreement between the Corporation and the Department of Transport, the Corporation charters the cableship/icebreaker C.C.G.S. John Cabot on a cost reimbursement basis for periods of actual usage. This agreement is cancellable on 12 months notice. The Corporation incurred a cost under this agreement of $6,969,000 during the 9 months ended December 31, 1984 ($6,271,000 during the year ended March 31, 1984).

(e) Intelsat and Inmarsat commitments

As at December 31, 1984, the Corporation's share of Intelsat's and Inmarsat's outstanding commitments was respectively $40,372,000 and $4,974,000 based on their financial statements as at December 31, 1984.

TELEGLOBE CANADA—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

11. Contingencies

(a) Retirement compensation benefits

Prior to November 1, 1974, the Corporation provided a post-retirement life insurance plan for its retired employees. On that date, the plan was replaced by a retirement compensation benefit for all employees on staff at the time. The cost of this benefit is recognized in the accounts in the year in which payments are made. As at December 31, 1984, the maximum liability of the Corporation under this plan, should all entitled employees retire while in the service of the Corporation, amounted to $1,738,000 ($1,821,000 as at March 31, 1984).

(b) Estimated amount due to CTO partners

In the fiscal year ended March 31, 1984, the Corporation signed the agreement terminating the Commonwealth Telecommunications Organisation (CTO) Financial Agreement of 1973. Once the governments of all 26 member countries have completed the signing formalities, the CTO Financial Agreement of 1973 will legally be terminated, retroactive to March 31, 1983. However, partnership accounts have only been finalized up to March 31, 1981. For those years in which accounts have not been finalized, the Corporation has provided in its liabilities for the excess of provisional settlements received over the estimated recoverable amounts. However, the results of the final settlements for those years could differ from the estimated amounts.

12. Announced Privatization of the Corporation

In a statement dated October 30, 1984, the Minister of Regional Industrial Expansion announced the intention of the Government of Canada to sell the Corporation to the private sector. The process of privatization and the eventual disposal price are not determinable at the time of preparation of these financial statements.

SUMMARY PAGE

URANIUM CANADA, LTD.

MANDATE

To negotiate, execute and perform agreements for the purchase, stock-piling and sale of uranium concentrates on behalf of the Crown and to do anything necessary or incidental thereto.

BACKGROUND

The corporation accumulated 24 million pounds of uranium oxide and made sales from this to utilities abroad. The last of the stockpile (14.5 million pounds) was transferred to Eldorado Nuclear Limited in 1981.

Uranium Canada is to be wound up soon; authority to do that has now been granted by Parliament through Bill C-60.

CORPORATION DATA

HEAD OFFICE	580 Booth Street Ottawa, Ontario K1A 0E4
STATUS	— Schedule C, Part I — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Patricia Carney, P.C., M.P.
DEPARTMENT	Energy, Mines and Resources
DATE AND MEANS OF INCORPORATION	Letters Patent — *Canada Corporations Act* 71/06/21. Continued under *Canada Business Corporations Act* 80/11/04
CHIEF EXECUTIVE OFFICER AND PRESIDENT	G.M. MacNabb
CHAIRMAN	Vacant
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY The corporation has negligible assets and is inactive.

URANIUM CANADA, LIMITED

AUDITOR'S REPORT

THE HONOURABLE PAT CARNEY, P.C., M.P.
MINISTER OF ENERGY, MINES AND RESOURCES

I have examined the balance sheet of Uranium Canada, Limited as at December 31, 1984. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of the Corporation as at December 31, 1984 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statement have, in all significant respects, been in accordance with the Financial Administration Act and regulations and the articles and by-laws of the Corporation.

D. L. MEYERS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 21, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984

ASSETS	1984	1983	EQUITY OF CANADA	1984	1983
	$	$		$	$
Cash	9	9	Capital stock Authorized and issued 1,000 shares of no par value	9	9
	9	9		9	9

Approved by the Board:

G. M. MacNABB
Director

H. B. MERLIN
Director

URANIUM CANADA, LIMITED—*Concluded*

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 1984

1. Objective of the Corporation

The objective of the Corporation is to negotiate, execute and perform agreements for the purchase, stockpiling and sale of uranium concentrates and to do or procure the doing of anything necessary or incidental thereto, all subject to the approval of the Governor in Council. Since the transfer of the uranium stockpile to Eldorado Nuclear Limited in 1981, the Corporation has not transacted any purchases or sales, therefore no revenue has been generated or expenses incurred, and accordingly, a statement of operations has not been presented.

2. The Corporation's Objective for 1985

The objective of the Corporation, as proposed in UCAN's Corporate Plan for the period 1985-89, is to complete arrangements for the winding up of the company's affairs. There is no foreseeable requirement for the procurement and stockpiling of uranium concentrates by the federal government that would justify continuance of the Corporation. The Corporate Plan was approved by the Governor General in Council on December 21, 1984 (P.C. 1984-4163). Parliamentary approval must be obtained for the legislation necessary to dissolve the company.

3. Services provided without charge

Administrative services are provided to the Corporation without charge by the Department of Energy, Mines and Resources and are not recorded in this financial statement.

SUMMARY PAGE

VANCOUVER PORT CORPORATION

MANDATE

Administration, management and control of the Vancouver Harbour and all the works and property within the harbour previously under the jurisdiction of the Canada Ports Corporation or, prior to February 24, 1983, the National Harbours Board.

BACKGROUND

The Vancouver Port Corporation was established on July 1, 1984 pursuant to the national ports policy to create local port corporations at the major ports and harbours previously under the centralized administration of the National Harbours Board and, since February 1983, the Canada Ports Corporation. Vancouver is the largest port in Canada. A record 59.3 million tonnes of cargo passed through the port in 1984, an increase of 14.8% from the previous year. Coal (19.8 million tonnes) and grain (10.9 million tonnes) are the most important commodities; however, sulphur and potash are growing in importance.

CORPORATION DATA

HEAD OFFICE	1900 Granville Square 200 Granville Street Vancouver, British Columbia V6C 2P9
STATUS	— Schedule C, Part II — an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	July 1, 1983; letters patent of incorporation issued by the Minister of Transport pursuant to subsection 6.2(1) of the *Canada Ports Corporation Act*.
CHIEF EXECUTIVE OFFICER	Francis J. MacNaughton
CHAIRMAN	H.D. Perry
AUDITOR	The Auditor General of Canada

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	**Six months to Dec. 31, 1984**
At the end of the period		
Total Assets	221.0	206.3
Obligations to the private sector	nil	nil
Obligations to Canada	108.5	108.7
Equity of Canada	98.6	81.8
Cash from Canada in the period		
— budgetary	nil	nil
— non-budgetary	nil	nil

VANCOUVER PORT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE DONALD MAZANKOWSKI, P.C., M.P.
MINISTER OF TRANSPORT

I have examined the balance sheet of Vancouver Port Corporation as at December 31, 1984 and the statements of income and retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canada Ports Corporation Act and by-laws of the Corporation.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 1, 1985

BALANCE SHEET AS AT DECEMBER 31, 1984
(in thousands of dollars)

ASSETS	1984	1983
Current		
Cash	827	259
Investments (Note 3)	28,692	29,884
Accounts receivable	9,264	9,639
Materials and supplies	718	570
	39,501	40,352
Long-term		
Investments (Note 3)	9,410	9,348
Receivables (Note 4)	4,596	4,929
	14,006	14,277
Fixed (Note 5)	167,446	151,708
	220,953	206,337

LIABILITIES	1984	1983
Current		
Accounts payable and accrued liabilities	6,186	6,737
Grants in lieu of municipal taxes	4,710	5,095
Deferred revenues	2,129	3,303
	13,025	15,135
Long-term		
Accrued employee benefits	952	839
Loans from Canada (Note 6)	108,377	108,538
	109,329	109,377
	122,354	124,512
EQUITY OF CANADA		
Contributed capital (Note 1)	7,733	7,733
Retained earnings	90,866	74,092
	98,599	81,825
	220,953	206,337

Approved by the Board:

CECIL S. COSULICH
Vice-Chairman

ALAN F. CAMPNEY
Director

VANCOUVER PORT CORPORATION—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
	(12 months)	(6 months)
Revenue from operations	94,746	42,484
Operating and administrative expenses	73,294	32,911
Grants in lieu of municipal taxes	4,391	3,202
Depreciation	4,526	1,837
Interest expense	361	187
	82,572	38,137
Income from operations	12,174	4,347
Investment income	4,600	2,309
Net income	16,774	6,656
Retained earnings at beginning of the period	74,092	67,436
Retained earnings at end of the period	90,866	74,092

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1984
(in thousands of dollars)

	1984	1983
	(12 months)	(6 months)
Funds provided		
Operations		
Net income	16,774	6,656
Items not requiring an outlay of funds		
Depreciation	4,526	1,837
Other	115	(45)
	21,415	8,448
Reduction of long-term receivables	333	319
Proceeds on sale of fixed assets	16	11
Proceeds on sale of long-term investments		2,642
	21,764	11,420
Funds employed		
Additions to fixed assets	20,344	15,132
Reduction of long-term loans from Canada	161	149
	20,505	15,281
Increase (decrease) in working capital	1,259	(3,861)
Working capital at beginning of the period	25,217	29,078
Working capital at end of the period	26,476	25,217

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1984

1. Incorporation and objectives

The Vancouver Port Corporation (the Corporation) was established effective July 1, 1983 as a local port corporation pursuant to the Canada Ports Corporation Act and is named as a Crown corporation in Schedule C, Part II of the Financial Administration Act. The Corporation is exempt from income taxes.

The objectives of the Corporation are to manage and operate the harbour of Vancouver as an effective instrument in support of the national ports policy as set out in the Canada Ports Corporation Act.

In accordance with the Canada Ports Corporation Act, all rights, obligations and liabilities of the Canada Ports Corporation (C.P.C.), formerly National Harbours Board, relating to the Port of Vancouver were transferred to the Corporation by C.P.C. effective July 1, 1983. The net assets transferred were recorded by the Corporation as contributed capital of $7,733,000 and retained earnings of $67,436,000 at the book values established in the accounts of C.P.C.

2. Significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and consistently applied. A summary of the significant accounting policies of the Corporation is as follows:

Fixed assets and depreciation

Fixed assets are recorded at cost except for those transferred to the National Harbours Board, now C.P.C., from Canada which are recorded at appraised or fair market values established at the time of that transfer. Depreciation of fixed assets is calculated on the straight-line basis, commencing with the year the asset becomes operational, at rates based on the estimated useful lives of the assets as follows:

Dredging	40 years
Berthing structures, buildings, roads and surfaces	10 to 40
Utilities	10 to 33
Machinery and equipment	1 to 20
Office furniture and equipment	5 years

Pension costs

All permanent employees of the Corporation are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

Insurance

The Corporation assumes substantially all risks against fire and property damage, as well as for worker's compensation claims. Any costs arising from these risks are recorded in the accounts in the period incurred.

Grants in lieu of municipal taxes

Grants in lieu of municipal taxes are based on estimated municipal assessments adjusted in accordance with the Municipal Grants Act. After the amounts have been audited by the Municipal Grants Division of Public Works Canada, any adjustments upon finalization are reflected in the accounts in the period of settlement.

Employee benefits

The Corporation accrues in its accounts the estimated liabilities for severance pay and annual leave. These benefits are provided for under collective agreements and corporate policy.

3. Investments

Funds are invested in Government of Canada treasury bills (current) and bonds (long-term) which are shown at amortized cost, with premiums or discounts amortized over the periods to maturity. At December 31, 1984, the market value of treasury bills approximated carrying value and the market value of bonds was $9,085,000.

4. Long-term receivables

Long-term receivables originally resulting from sales of fixed assets by C.P.C. become due over periods from 10 to 12 years at interest rates varying from 5.75% to 6.625%.

VANCOUVER PORT CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1984—*Concluded*

5. Fixed assets

	1984			1983
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land	79,083		79,083	79,079
Dredging	247	147	100	106
Berthing structures	41,536	19,723	21,813	21,792
Buildings	19,330	7,202	12,128	12,530
Utilities	9,767	3,829	5,938	5,650
Roads and surfaces	24,384	10,586	13,798	12,408
Machinery and equipment	21,666	6,089	15,577	4,790
Office furniture and equipment	576	470	106	85
Projects under construction	18,903		18,903	15,268
	215,492	48,046	167,446	151,708

6. Loans from Canada

	1984	1983
	(in thousands of dollars)	
Interest bearing loan at 7.5% repayable in blended annual instalments until December 31, 2000	4,667	4,816
Less: current portion	161	149
	4,506	4,667
Non-interest bearing loan with an indefinite due date	76,494	76,494
Accrued interest not due and payable	27,377	27,377
	108,377	108,538

The non-interest bearing loan and accrued interest not due and payable were transferred to the Corporation by C.P.C. effective July 1, 1983. This loan replaced an interest bearing loan of the same amount on which interest of $27,377,000 had accrued to December 31, 1980.

Principal repayment requirements over the next five years amount to $161,000 in 1985, $173,000 in 1986, $185,000 in 1987, $199,000 in 1988 and $214,000 in 1989.

7. Commitments and contingencies

At December 31, 1984 the estimated cost of completing all approved capital projects was $32 million of which the Corporation had contractual obligations at that date for $11.8 million. The latter amount includes $8.0 million which represents the balance due to Canada Harbour Place Corporation for the construction of a cruise ship facility at Canada Place in Vancouver, B.C. The Corporation paid $14.8 million of the $22.8 million contract cost in 1984.

Claims aggregating approximately $2 million in respect of lawsuits, guarantees, employee agreements, damage allegedly suffered on the Corporation's property and sundry other matters in dispute have been made against the Corporation. In the opinion of management, the final outcome of such claims will not result in any material loss.

The Corporation has long-term lease obligations for office accommodation aggregating $1,717,000 for the period from January 1, 1985 to October 31, 1988 at a base annual rent of $448,000. The obligations also call for payment of a pro-rata share of operating costs estimated at $65,000 for 1985.

8. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations.

In addition to the loans from Canada disclosed in Note 6 and the payments to Canada Harbour Place Corporation referred to in Note 7 the Corporation paid $1.7 million to Canada Ports Corporation as its share of that Corporation's head office expense.

SUMMARY PAGE

VIA RAIL CANADA INC.

MANDATE

To manage rail passenger services in Canada in such a manner as to improve their efficiency, effectiveness and economy.

BACKGROUND

In accordance with contracts with the Minister of Transport, VIA Rail operates inter-city, transcontinental, regional and remote passenger train services over CN and CP railway tracks.

CORPORATION DATA

HEAD OFFICE	2 Place Ville-Marie, Montreal, Quebec H3B 2G6
STATUS	— Schedule C, Part I — not an agent of Her Majesty
APPROPRIATE MINISTER	The Honourable Donald F. Mazankowski, P.C., M.P.
DEPARTMENT	Transport
DATE AND MEANS OF INCORPORATION	Incorporated under the *Canada Business Corporations Act* on January 12, 1977. The Minister of Transport acquired all common shares on April 1, 1978.
PRESIDENT AND CHIEF EXECUTIVE OFFICER	Pierre A.H. Franche
CHAIRMAN	Lawrence Hanigan
AUDITOR	Samson Bélair

FINANCIAL SUMMARY ($ million) The financial year is the calendar year.

	1984	1983	1982	1981
At the end of the year				
Total Assets	749.8	652.4	538.4	401.6
Cash and Short Term Securities	27.4	157.2	131.3	26.2
Obligations to the private sector	nil	nil	nil	nil
Obligations to Canada	nil	nil	11.0	19.7
Equity of Canada	608.8	531.5	383.5	277.7
Cash from Canada in the year				
— budgetary	473.5	597.6	534.8	530.9
— non-budgetary	nil	nil	nil	nil

VIA RAIL CANADA INC.

RESPONSIBILITY FOR PREPARATION AND INTEGRITY OF FINANCIAL STATEMENTS

The management of VIA is responsible for the preparation and integrity of the financial statements contained in the Annual Report. These statements have been prepared in accordance with generally accepted accounting principles and necessarily include some amounts that are based on management's best estimates and judgement. Management considers that the statements present fairly the financial position of VIA and the results of its operations.

To fulfill its responsibility, VIA maintains systems of internal accounting controls, policies and procedures to ensure the reliability of financial information and to safeguard assets. The internal control systems and financial records are subject to reviews by internal auditors and by Samson Bélair, Chartered Accountants, during the examination of the financial statements.

The Audit Committee of the Board of Directors meets periodically with the internal and external auditors, and with management to approve the scope of audit work and to assess reports on audit work performed. The financial statements have been reviewed by the Audit Committee and approved by the Board of Directors upon their recommendation.

AUDITORS' REPORT

TO THE HONOURABLE
THE MINISTER OF TRANSPORT

We have examined the statements of income and retained earnings and changes in financial position of VIA Rail Canada Inc. for the year ended December 31, 1984 and its balance sheet at that date. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

We further report that, in our opinion, the transactions of the Corporation that have come under our notice in the course of our examination of the financial statements were, in all material respects, in accordance with Part XII of the Financial Administration Act and regulations thereto, the charter and by-laws of the Corporation and any directive given to the Corporation.

SAMSON BÉLAIR
Chartered Accountants

Montreal, Canada
February 4, 1985

BALANCE SHEET AS AT DECEMBER 31
(in thousands of dollars)

	1984	1983
Current assets		
Cash and short-term securities	27,387	157,157
Accounts receivable	9,588	9,329
Advance on contracts (Note 3)	8,432	22,680
Due from the Government of Canada	113,765	18
Inventory and supplies	9,089	909
	168,261	190,093
Long-term assets		
Property and equipment (Note 4)	570,452	450,461
Deferred charges (Note 2f)	11,123	11,827
	581,575	462,288
	749,836	652,381

	1984	1983
Current liabilities		
Accounts payable and accrued liabilities	131,903	112,834
Deferred revenue	2,873	2,977
	134,776	115,811
Long-term liabilities		
Deferred income taxes	6,249	5,033
	6,249	5,033
SHAREHOLDER'S EQUITY		
Share capital (Note 5)	9,300	9,300
Contributed surplus (Note 6)	592,829	517,129
Retained earnings	6,682	5,108
	608,811	531,537
	749,836	652,381

Signed on behalf of the Board:

JACK WIEBE
Director and Chairman of the Audit Committee

HAROLD A. RENOUF
Director and Chairman of the Board

VIA RAIL CANADA INC.—*Continued*

STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984	1983
Revenue		
Passenger	177,041	173,325
Contract (Note 11b)	397,796	451,200
Other	24,046	21,188
	598,883	645,713
Expenses		
Operations and maintenance (Notes 1b, 2b and 11b)	356,847	418,314
Customer and support services	153,661	137,063
General and administrative	51,653	60,449
Depreciation and amortization	33,932	26,700
	596,093	642,526
Income before income taxes	2,790	3,187
Provision for deferred income taxes	1,216	1,565
Net income	1,574	1,622
Retained earnings		
Balance at beginning of year	5,108	3,486
Balance at end of year	6,682	5,108

STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31
(in thousands of dollars)

	1984	1983
Source of Funds		
Operations		
Net income for the year	1,574	1,622
Items not affecting current funds		
Depreciation and amortization	33,932	26,700
Deferred income taxes	1,216	1,565
Loss on retirement of assets	430	6,167
Funds provided from operations	37,152	36,054
Capital advances from the Government of Canada	75,700	146,440
Advance on contract		15,775
	112,852	198,269
Application of Funds		
Acquisition of property and equipment	149,216	129,454
Deferred charges	4,433	5,678
Reduction of long-term debt		2,175
	153,649	137,307
Increase (decrease) in working capital	(40,797)	60,962
Working capital at beginning of year	74,282	13,320
Working capital at end of year	33,485	74,282

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1984

1. Operating agreements

(a) Railway Passenger Service Contract

The Corporation has entered into an agreement with the Government of Canada whereby the Corporation is to provide services, activities and undertakings relating to the provision, management and operation of railway passenger services in Canada.

The agreement also provides that the Minister of Transport and the Corporation shall enter into Subsidiary Service Request Agreements with respect to specified intercity rail passenger services.

(b) Canadian National Railway Company and Canadian Pacific Limited

The Corporation has entered into operating agreements with the railways for the use of tracks, facilities, train personnel, rolling stock servicing and refurbishing.

During the year, the costs relating to these agreements net of capital expenditures amounted to $341,739,000 ($390,092,000 in 1983) and are included in operations and maintenance.

2. Summary of significant accounting policies

(a) Revenue recognition

Passenger revenue is recognized when earned. Contract revenue is recognized on a realized and estimated basis.

(b) Railway charges

Charges from the contracting railways in respect of the operating agreements are recorded on an incurred and estimated basis.

These expenditures are subject to adjustment by the Canadian Transport Commission following a review of the actual costs incurred each year by the parties concerned.

(c) Inventory and supplies

Inventory and supplies are recorded at the lower of cost, determined on the first-in, first-out method, and replacement value.

(d) Property and equipment

Property and equipment is recorded at cost and includes the capitalization of the costs of refurbishing and rebuilding of rolling stock, for the first time. This is incurred to improve and extend the useful lives of the assets concerned. The costs of refurbishing and rebuilding of rolling stock, for a second time, except for major renewals, are charged to operations.

During the year, second time refurbishing and rebuilding costs amounted to $18,834,000 ($17,125,000 in 1983) and are included in operations and maintenance.

(e) Depreciation

Depreciation of rolling stock is calculated on a straight-line basis at rates determined to write them off over their estimated useful lives. Rolling stock is depreciated over an eight to thirty-year period.

Stations and other fixed assets are depreciated on a straight-line basis. Depreciation periods vary from three to ten years.

Office furniture and equipment is depreciated on a straight-line basis over a three to twenty-year period.

Leasehold and infrastructure improvements are amortized over the terms of the leases or with reference to the estimated useful life, as appropriate. Amortization periods vary from four to thirty-eight years.

No depreciation is provided for projects in progress.

(f) Deferred charges

Deferred charges consist primarily of the costs incurred for the development of information systems, the major one being an automated reservation and ticketing system. These costs are being amortized over a three to seven-year period. Accumulated amortization of deferred charges totalled $21,895,000 ($17,456,000 in 1983).

(g) Pensions

Current service costs are charged to operations, and funded, as they accrue.

Past service costs are charged to operations and funded by annual payments covering principal and interest over periods not exceeding twenty-five years.

(h) Income taxes

The tax allocation basis of accounting for income taxes is followed whereby tax provisions are based on accounting income and taxes relating to timing differences between accounting and taxable income are deferred.

3. Advance on contracts

Advance on contracts represent deposits made on capital projects for the construction of maintenance facilities, infrastructure improvements and the purchase of rolling stock.

4. Property and equipment

	1984	1983
	(in thousands of dollars)	
Land	365	365
Rolling stock	357,545	336,121
Stations and other fixed assets	3,245	2,790
Office furniture and equipment	16,114	12,013
Leasehold and infrastructure improvements	33,057	18,110
	410,326	369,399
Accumulated depreciation and amortization	86,048	57,485
	324,278	311,914
Projects in progress	246,174	138,547
	570,452	450,461

5. Share capital

	1984	1983
	(in thousands of dollars)	
Authorized		
An unlimited number of common shares of no par value		
Issued and fully paid		
93,000 common shares	9,300	9,300

6. Contributed surplus

Contributed surplus represents advances received or due from the Government of Canada for capital expenditures.

7. Commitments

As at December 31, 1984 the Corporation has outstanding commitments mainly relating to the purchase of property and equipment amounting to approximately $34,007,000.

8. Leases

The Corporation has commitments with respect to real estate leases, and rental of computer equipment and services. The minimum annual commitment under such leases is approximately as follows:

	(in thousands of dollars)
1985	13,908
1986	13,944
1987	9,021
1988	7,183
1989	6,276
1990 and subsequent	97,217
	147,549

9. Pension plans

The Corporation has retirement benefit plans covering all its permanent employees under which they are entitled to benefits at retirement age, based on compensation and length of service. An actuarial valuation of the pension plans was carried out at December 31, 1983. Based on this actuarial valuation, the unfunded liability in respect of past service costs at December 31, 1984 amounted to approximately $20,202,000 ($33,512,000 in 1983). Total pension costs charged to operations for the year was $15,936,000 ($11,507,000 in 1983) including past service costs of $11,589,000 ($7,597,000 in 1983).

10. Related party transactions

VIA Rail Canada Inc. is a Crown Corporation with all of the issued shares owned by the Government of Canada.

In the normal course of business, the Corporation contracts with other Crown Corporations for services which in 1984 amounted to $300,368,000 ($328,648,000 in 1983). The amounts payable to these Crown Corporations at December 31, 1984 amounted to $14,460,000 ($12,721,000 in 1983).

VIA RAIL CANADA INC.—*Concluded*

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1984—*Concluded*

11. Comparative figures

(a) Certain of the 1983 figures have been reclassified so as to conform with the presentation adopted in 1984.

(b) The 1984 figures in the statement of income reflect revisions in certain estimates of charges from the contracting railways. The changes in estimates are the necessary consequence of additional and new information arising in the current year. These revisions have resulted in reductions in 1984 expenses of $21,021,000 and a corresponding reduction of $21,021,000 in contract revenue. If, in 1983 revisions in estimates of this type had been accounted for in the current period consistent with the treatment followed in 1984, the effect would be to reduce 1983 expenses by $27,891,000 and contract revenue by $27,891,000.

12. Contingency

Revenue Canada, in the course of an audit of the Corporation's taxation returns for the years ended December 31, 1979, 1980 and 1981, has in discussions with management taken the position that the amounts received from the Government of Canada included in contributed surplus (Note 6) constitute a form of assistance and accordingly under the Income Tax Act should reduce the capital cost of the assets acquired.

This position would give rise to an additional tax liability estimated at approximately $52 million including interest, for all taxation years, up to December 31, 1984. Of this amount, approximately $18 million would be attributable to 1984 and approximately $14 million to 1983.

Management of the Corporation holds the opinion that the amounts in question represent equity funding, by virtue of the Government's position as sole shareholder, and therefore have been correctly treated as contributed surplus, in accordance with generally accepted accounting principles. This view has been supported by special legal counsel.

No Notices of Reassessment have been issued by Revenue Canada. Management of the Corporation is of the firm opinion that the Corporation's tax returns, as filed, are correct. Accordingly, no provision has been made in the Corporation's accounts to reflect any position other than to continue to treat the equity funding as contributed surplus.

13. Subsequent Events

(a) The Corporation has contractual agreements (Note 1b) with the railways. Charges from the contracting railways are subject to adjustment (Note 2b) by the Canadian Transport Commission following a review of the actual costs incurred.

On January 31, 1985 management was advised by the Canadian Transport Commission that the recommended level of adjustment of these railway charges to VIA pertaining to 1983 will be reported on March 31, 1985 but that thus far no firm figures are available on which to base a settlement charge. Any adjustment upon the resolution of this matter will be accounted for in the Statement of Income in the period in which the resolution occurs.

(b) On January 15, 1985 the Minister of Transport for Canada announced the decision that VIA Rail Canada Inc. would remain a separate crown entity with its own legislated mandate.

The Minister reaffirmed the Government's intentions to improve passenger rail service in Canada. In this regard, the restoration of six passenger rail services was announced as well as measures aimed at reequipping locomotives and cars.

While Management firmly believes that these measures will affect the results of operations and the financial position of the Corporation, the financial impact cannot be estimated with any certainty at this time.

4.2

FINANCIAL STATEMENTS OF EXEMPTED PARENT CROWN CORPORATIONS

BANK OF CANADA

AUDITORS' REPORT

We have examined the statement of assets and liabilities of the Bank of Canada as at December 31, 1984 and the statement of revenue and expense for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Bank as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accompanying summary of significant accounting policies, applied on a basis consistent with that of the preceding year.

RAYMOND, CHABOT, MARTIN, PARÉ & ASSOCIÉS
THORNE RIDDELL

Ottawa, Canada
January 14, 1985

STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 1984

(with comparative figures for 1983)
(in thousands of dollars)

ASSETS	1984	1983
Deposits payable in foreign currencies		
U.S.A. dollars	183,699	305,045
Other currencies	3,320	4,068
	187,019	309,113
Advances to members of the Canadian Payments Association	50,000	25,000
Investments—At amortized values (Note 2)		
Treasury bills of Canada	3,483,072	2,762,816
Other securities issued or guaranteed by Canada maturing within three years	4,654,031	4,575,975
Other securities issued or guaranteed by Canada not maturing within three years	9,015,242	9,687,675
Other investments	476,448	274,070
	17,628,793	17,300,536
Bank premises (Note 3)	93,324	85,420
Cheques drawn on members of the Canadian Payments Association	531,524	2,210,625
Accrued interest on investments	401,189	431,505
Collections and payments in process of settlement		
Government of Canada (net)	36,318	312,571
Other assets	5,470	5,742
	18,933,637	20,680,512

LIABILITIES	1984	1983
Capital paid up (Note 4)	5,000	5,000
Rest fund (Note 5)	25,000	25,000
Notes in circulation	15,236,012	14,163,088
Deposits		
Government of Canada	54,950	90,407
Chartered banks	2,772,117	3,446,392
Other members of the Canadian Payments Association	36,585	146,805
Other deposits	230,291	149,459
	3,093,943	3,833,063
Liabilities payable in foreign currencies		
Government of Canada	12,642	82,925
Other	25	24
	12,667	82,949
Bank of Canada cheques outstanding	552,701	2,566,286
Other liabilities	8,314	5,126
	18,933,637	20,680,512

See accompanying notes to the financial statements.

G. K. BOUEY
Governor

A. C. LAMB
Chief Accountant

BANK OF CANADA—*Concluded*

STATEMENT OF REVENUE AND EXPENSE
YEAR ENDED DECEMBER 31, 1984
(with comparative figures for 1983)
(in thousands of dollars)

	1984	1983
Revenue		
Revenue from investments and other sources net of interest paid on deposits of $6,724 ($2,493 in 1983)	1,981,564	1,861,559
Expense		
Salaries(1)	51,762	47,588
Contributions to pension and insurance funds(2)	6,516	6,033
Other staff expenses(3)	1,871	1,529
Directors' fees	98	87
Auditors' fees and expenses	338	319
Taxes—Municipal and business	7,146	6,535
Banknote costs	26,408	27,086
Data processing and computer costs	3,845	4,687
Premises maintenance—Net of rental income(4)	10,827	8,790
Printing of publications	568	563
Other printing and stationery	1,927	1,532
Postage and express	1,785	1,607
Telecommunications	1,668	1,574
Travel and staff transfers	1,871	1,524
Other expenses	1,223	1,005
	117,853	110,459
Depreciation on buildings and equipment	11,526	6,899
	129,379	117,358
Net revenue paid to Receiver General for Canada (Note 5)	1,852,185	1,744,201

See accompanying notes to the financial statements.

(1) Salaries include overtime and are for Bank staff other than those engaged in premises maintenance. The number of employee years worked by such staff (including temporary, part-time and overtime work) was 2,129 in 1984 compared with 2,078 in 1983.

(2) Contributions to pension and insurance funds for Bank staff other than those engaged in premises maintenance.

(3) Other staff expenses include cafeteria expenses, retirement allowances, educational training costs and medical expenses.

(4) Premises maintenance comprises building and equipment maintenance expenses including related staff costs.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1984

1. Significant Accounting Policies

The financial statements of the Bank conform to the disclosure and accounting requirements of the Bank of Canada Act and the Bank's by-laws. The significant accounting policies of the Bank are:

(a) Revenues and Expenses

Revenues and expenses have been accounted for on the accrual basis.

(b) Investments

Investments, consisting mainly of Government of Canada treasury bills and bonds, are recorded at cost adjusted for amortization of purchase discounts and premiums. The amortization as well as gains and losses on disposition are included in revenue.

(c) Translation of Foreign Currencies

Assets and liabilities in foreign currencies have been translated to Canadian dollars at the rates of exchange prevailing at the year-end. Gains and losses from translation of, and transactions in, foreign currencies are included in revenue.

(d) Bank Premises

Bank premises, consisting of land, building and equipment, are recorded at cost less accumulated depreciation. Depreciation is charged on the declining balance method using the following annual rates:

Buildings	5%
Computer equipment	35%
Other equipment	20%

2. Investments

Included in investments are securities of the Government of Canada totalling $40,102,870 ($220,587,546 in 1983) held under Purchase and Resale Agreements.

3. Bank Premises

	1984			1983
	Cost	Accumulated depreciation	Net	Net
	(in thousands of dollars)			
Land and buildings	112,876	46,481	66,395	66,449
Computer equipment	16,764	8,771	7,993	8,274
Other equipment	22,095	13,760	8,335	6,051
	151,735	69,012	82,723	80,774
Projects in progress	10,601		10,601	4,646
	162,336	69,012	93,324	85,420

4. Capital

The authorized capital of the Bank is $5,000,000 divided into 100,000 shares of the par value of $50 each. The shares are fully paid and in accordance with the Bank of Canada Act have been issued to the Minister of Finance, who is holding them on behalf of Canada.

5. Rest Fund

The rest fund was established by the Bank of Canada Act and represents the general reserve of the Bank. In accordance with the Act, the rest fund was accumulated out of net revenue until it reached the stipulated maximum amount of $25,000,000 in 1955. Subsequently all net revenues have been paid to the Receiver General for Canada.

6. Contingent Liability

The Bank has agreed with the Bank for International Settlements to participate in an international initiative to provide credit facilities to the International Monetary Fund. The Bank's potential liability under this agreement, which expires in September 1987, is limited to the placing of deposits with the Bank for International Settlements, if required, to finance loans made under the facility. As at December 31, 1984, pursuant to the agreement, the Bank is contingently liable in the amount of $81,216,065; the maximum liability which could be incurred by the Bank under the agreement is SDR 180,000,000 ($233,197,738 at the December 31, 1984 exchange rate).

CANADA COUNCIL

AUDITOR'S REPORT

TO THE CANADA COUNCIL AND
THE HONOURABLE MARCEL MASSE, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheets of the Endowment Account and Special Funds of the Canada Council as at March 31, 1985 and the statements of revenue and expenditure and equity of the Endowment Account and Special Funds and the statement of changes in financial position of the Endowment Account for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Council as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 7, 1985

ENDOWMENT ACCOUNT

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984	LIABILITIES	1985	1984
Cash and short-term deposits	5,186	3,088	Bank overdraft	1,479	731
Accrued interest	1,442	1,720	Approved grants payable	18,451	16,251
Accounts receivable	125	148	Accounts payable and accrued liabilities	1,564	1,424
Prepaid expenses	300	100	Deferred revenue	210	189
Investments (Note 4)	80,457	82,373	Due to Special Funds (Note 6)	2,197	7,232
Equipment and leasehold improvements (Note 5)	266	329	Provision for employee termination benefits	1,015	827
Works of art	9,516	8,804		24,916	26,654
			EQUITY		
			Fund capital		
			Principal, established pursuant to Section 14 of the Act	50,000	50,000
			Accumulated net gains on disposal of investments	9,586	8,773
				59,586	58,773
			Contributed surplus—Works of art	9,516	8,804
				69,102	67,577
			Surplus		
			Appropriated	2,300	2,300
			Unappropriated	974	31
				3,274	2,331
				72,376	69,908
	97,292	96,562		97,292	96,562

Approved by the Council:

PETER BROWN
Treasurer

MAUREEN FORRESTER
Chairman

CANADA COUNCIL—*Continued*

SPECIAL FUNDS

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Cash and short-term deposits	1,527	1,811
Accrued interest	504	436
Investments (Note 4)	27,446	19,914
Due from Endowment Account (Note 6)	2,197	7,232
	31,674	29,393

LIABILITIES	1985	1984
Bank overdraft	154	
Approved grants payable	2,415	1,579
	2,569	1,579
EQUITY		
Fund capital		
Principal	27,809	26,265
Accumulated net gains on disposal of investments	881	976
	28,690	27,241
Unappropriated surplus	415	573
	29,105	27,814
	31,674	29,393

Approved by the Council:

PETER BROWN
Treasurer

MAUREEN FORRESTER
Chairman

STATEMENT OF REVENUE AND EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	1985	1984
Revenue		
Parliamentary grant	72,614	65,581
Interest and dividends	10,601	9,816
Art Bank rental fees	596	580
Cancelled grants, approved in previous years, and refunds	334	437
	84,145	76,414
Expenditure		
Arts		
Grants and services	69,396	64,661
Administration (Schedule)	6,042	5,611
Works of art	712	844
	76,150	71,116
Canadian Commission for UNESCO		
Administration (Schedule)	852	813
Grants	189	115
	1,041	928
General administration (Schedule)	6,011	5,928
	83,202	77,972
Excess of revenue over expenditure (expenditure over revenue) for the year	943	(1,558)

CANADA COUNCIL—*Continued*

STATEMENT OF EQUITY OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	Fund capital				Contributed surplus		Surplus			
			Total		Total				Total	
	Principal	Accumulated net gains on disposal of investments	1985	1984	1985	1984	Appropriated	Unappropriated	1985	1984
Balance at beginning of the year	50,000	8,773	58,773	54,534	8,804	7,960	2,300	31	2,331	3,889
Net gains on disposal of investments		813	813	4,239						
Works of art purchased during the year					712	844				
Excess of revenue over expenditure (expenditure over revenue) for the year								943	943	(1,558)
Balance at end of the year	50,000	9,586	59,586	58,773	9,516	8,804	2,300	974	3,274	2,331

STATEMENT OF REVENUE, EXPENDITURE AND EQUITY OF THE SPECIAL FUNDS (NOTE 2) FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	Izaak Walton Killam Memorial	Killam Special Scholarship	Jean A. Chalmers	Molson Prize	Lynch-Staunton	Frances E. Barwick	John B.C. Watkins	Vida Peene	Total 1985	Total 1984
Revenue and expenditure										
Revenue										
Interest and dividends	1,467	1,093	32	102	105		17	65	2,881	2,293
Expenditure										
Grants	1,220	1,107		100	87			65	2,579	1,753
Administration	117	105		4					226	169
	1,337	1,212		104	87			65	2,805	1,922
Excess of revenue over expenditure (expenditure over revenue)	130	(119)	32	(2)	18		17		76	371
Equity										
Fund capital										
Principal										
Balance at beginning of the year	13,036	10,930		1,000	699			600	26,265	18,340
Cash received		770	500			40			1,310	7,737
Net income capitalized	135	99							234	188
Balance at end of the year	13,171	11,799	500	1,000	699	40		600	27,809	26,265
Accumulated net gains on disposal of investments										
Balance at beginning of the year	554	260		55	107				976	60
Net gains (losses) on disposal of investments	(82)	(36)		11	12				(95)	916
Balance at end of the year	472	224		66	119				881	976
	13,643	12,023	500	1,066	818	40		600	28,690	27,241

STATEMENT OF REVENUE, EXPENDITURE AND EQUITY OF THE SPECIAL FUNDS (NOTE 2) FOR THE YEAR ENDED MARCH 31, 1985—*Concluded*

(in thousands of dollars)

	Izaak Walton Killam Memorial	Killam Special Scholarship	Jean A. Chalmers	Molson Prize	Lynch-Staunton	Frances E. Barwick	John B.C. Watkins	Vida Peene	Total 1985	Total 1984
Unappropriated surplus										
Balance at beginning of the year	6	219		4	261		83		573	390
Excess of revenue over expenditure (expenditure over revenue)	130	(119)	32	(2)	18		17		76	371
Net income capitalized	(135)	(99)							(234)	(188)
Balance at end of the year	1	1	32	2	279		100		415	573
	13,644	12,024	532	1,068	1,097	40	100	600	29,105	27,814

STATEMENT OF CHANGES IN FINANCIAL POSITION OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Source of funds		
Operations		
Excess of revenue over expenditure (expenditure over revenue) for the year	943	(1,558)
Items not affecting funds		
Depreciation and amortization	204	140
Employee termination benefits	188	174
Grants payable	2,200	612
Others	262	(68)
	3,797	(700)
Decrease in investments	1,916	
Increase in accumulated net gains on disposal of investments	813	4,239
Increase in due to special funds		1,866
	6,526	5,405
Application of funds		
Decrease in due to special funds	5,035	
Acquisition of equipment and leasehold improvements	141	256
Increase in investments		11,140
	5,176	11,396
Increase (decrease) of funds for the year	1,350	(5,991)
Cash and short-term deposits		
Balance at beginning of the year	2,357	8,348
Balance at end of the year	3,707	2,357
Composed of		
Cash and short-term deposits	5,186	3,088
Bank overdraft	(1,479)	(731)
	3,707	2,357

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1985

1. Authority and operations

The Canada Council was established by the Canada Council Act in 1957 which authorized the creation of an Endowment Fund of $50 million. Except for the annual parliamentary grant, monies or properties donated to the Council pursuant to Section 20 of the Act are generally accounted for as Special Funds. The Council is not an agent of Her Majesty. Its objectives are to foster and promote the study, enjoyment and production of works in the arts.

2. Special funds

(a) Izaak Walton Killam Memorial

A bequest of $12,339,615 in cash and securities was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of the Izaak Walton Killam Memorial Fund for Advanced Studies "to provide scholarships for advanced study or research at universities, hospitals, research or scientific institutes, or other equivalent or similar institutions both in Canada and in other countries in any field of study or research other than the 'arts' as presently defined in the Canada Council Act and not limited to the 'humanities and social sciences' referred to in such Act."

The bequest contains the following provisions: "the Fund shall not form part of the Endowment Account or otherwise be merged with any assets of the Council"; and "in the event that the Canada Council should ever be liquidated or its existence terminated or its powers and authority changed so that it is no longer able to administer any Killam trust, the assets forming any such Killam trust shall thereupon be paid over the certain universities which have also benefited under the will."

The cash and securities received and the proceeds have been invested in a separate portfolio.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

(b) Killam Special Scholarship

A gift of $4,353,609 was received from the estate of the late Mrs. Dorothy J. Killam for the establishment of a Special Scholarship Fund. The gift consisted of preferred shares in a Canadian company. The proceeds on the redemption of these shares have been invested and the income therefrom is available to provide fellowship grants to Canadians for advanced study or research in the fields of medicine, science and engineering at universities, hospitals, research or scientific institutions or other equivalent or similar institutions in Canada. The fund also includes common shares in a company whose major assets have been sold. The Council has received $770,000 during the year (1984—$6.4 million).

(c) Molson Prize

Gifts of $1,000,000 were received from the Molson Foundation for the establishment of the Molson Prize Fund. The income of the fund is used for awarding cash prizes to Canadians "for outstanding achievement in the fields of the Arts, the Humanities or the Social Sciences that enriches the cultural or intellectual heritage of Canada or contributes to national unity". There is no restriction placed on the recipient as to the use of the prize.

(d) Lynch-Staunton

This fund was established by a bequest in cash of $699,066 received from the estate of the late V.M. Lynch-Staunton, the income from which is available for the regular programmes of the Council.

(e) Jean A. Chalmers

An endowment of $500,000 in cash was received from Mrs. Floyd S. Chalmers to establish a special Jean A. Chalmers Fund for the crafts. In consultation with the Canadian Crafts Council, the income of the fund is used to provide a small number of special project grants for the development or advancement of the crafts in Canada.

(f) John B.C. Watkins

This fund was established by a bequest consisting of the net income from the residue of the estate of the late John B.C. Watkins to provide scholarships for postgraduate studies in specified countries.

(g) Vida Peene

This fund was established by a bequest in cash of $599,761 received from the late Vida Peene to provide payments to specified organizations.

(h) Frances Elizabeth Barwick

A bequest of $40,000 in cash was received from the estate of the late Mrs. Frances Elizabeth Barwick with the condition that "such bequest be applied for the benefit and encouragement of the arts".

(i) Funds will eventually be received from the following bequests:

(i) J.P. Barwick
This fund, estimated at $40,000, is intended "for the benefit of the musical division of the arts and for the encouragement of the musical arts".

(ii) Edith Davis Webb
This fund, estimated at $400,000, is intended "for the purpose of making grants or establishing scholarships for musical study in such manner as the Council shall determine".

(iii) Kathleen Coburn
This fund, the amount of which cannot be determined at this time, is to provide for exchanges of scholars between Israel and Canada.

3. Significant accounting policies

(a) Basis of accounting

Revenue and expenditure are recorded on an accrual basis, except for dividends which are recorded on a cash basis.

(b) Investments

Bonds, debentures, equities and mortgages are recorded at cost. The portfolios of three Special Funds (Frances Barwick, Molson Prize and Lynch-Staunton) are merged with the Endowment Account. The participation of each fund is calculated on the basis of market value. Quarterly adjustments are made to take into consideration any capital withdrawals and additional investments. Interest, dividends, gains and losses on disposal of investments are allocated to each fund based on the percentages established at the beginning of each quarter.

(c) Equipment and leasehold improvements

Equipment and leasehold improvements are recorded at cost and depreciated over their estimated useful lives on the straight-line method, as follows:

Equipment	3 to 5 years
Leasehold improvements	term of the lease (maximum 5 years)

(d) Works of art

Works of art are recorded at cost.

(e) Employee termination benefits

Employees are entitled to specific termination benefits as provided for under the Council's policy and conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Gains and losses on disposal of investments

Pursuant to subsection 19(2) of the Act, net gains on disposal of investments are credited to the fund capital—Accumulated net gains on disposal of investments. Net losses on disposal of investments are charged against this account to the extent of the balance available therein. In the event that losses exceed the balance available in the account, the excess is recorded as an expenditure in the year of realization.

(g) Contributed surplus

Amounts paid during the year to artists for the purchase of works of art are expensed. Such purchases are then capitalized as contributed surplus—Works of art and no depreciation is recorded.

(h) Appropriated surplus

The Council has established a reserve to reduce the erosion of value of the original endowment due to inflation. Any changes in this account are approved by the Council.

(i) Capitalization of net income of Special Funds

The Council capitalizes 10% of the revenue less administration expenditure of the Izaak Walton Killam Memorial Fund for Advanced Studies and the Killam Special Scholarship Fund, in accordance with advice received from the trustees of these Funds in order to preserve the equity of these Funds for future beneficiaries. However, for the purposes of the Funds, the Council reserves the right to draw at any time on the accumulated net income capitalized.

CANADA COUNCIL—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

(j) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. This contribution represents the total liability of the Council. Contributions with respect to current service are expensed on a current basis.

(k) Grants

Grants approved by the Council are recorded as expenditure in the year determined by the Treasurer in consultation with the Arts Division. Cancelled grants, approved in previous years, and refunds are shown as revenue in the Endowment Account. For Special Funds, such items are deducted from the grants expenditure.

4. Investments

	1985		1984	
	Cost	Market value	Cost	Market value
	(in thousands of dollars)			
Endowment Account				
Bonds and debentures	48,895	50,792	49,723	47,997
Equities	28,443	38,739	28,867	36,615
Mortgages	3,119	2,626	3,783	3,141
	80,457	92,157	82,373	87,753
Special Funds				
Bonds and debentures	17,343	18,055	12,485	11,977
Equities	9,697	12,038	7,007	8,266
Mortgages	406	273	422	284
	27,446	30,366	19,914	20,527

5. Equipment and leasehold improvements

	1985			1984
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Equipment	594	394	200	169
Leasehold improvements	264	198	66	160
	858	592	266	329

6. Due to Special Funds/Due from Endowment Account

These accounts represent investments and accrued interest relating to the three special funds merged with the Endowment portfolio, less administration charges of the Killam portfolios and grants payable by John B.C. Watkins Estate.

	1985	1984
	(in thousands of dollars)	
Lynch-Staunton	1,173	1,128
Molson Prize	1,169	1,159
Frances Elizabeth Barwick	40	
Killam Special Scholarship		5,125
	2,382	7,412
John B.C. Watkins		(15)
Killam portfolios	(185)	(165)
	2,197	7,232

Effective April 1, 1984, on the recommendation of the Investment Committee, and ratification of the Executive Committee, the Killam Special Scholarship assets were transferred from the Endowment Account portfolio to the Killam Fund, so as to establish a new stand-alone portfolio.

7. Lease commitments

On March 1, 1985, the Council signed an offer of intent to enter into a lease of office space for a minimum period of 10 years starting November 1, 1985. Based on the provisions of this offer to lease, the annual rental payment of $1.4 million, will commence on February 1, 1987, as a result of a basic rent-free period. In addition, the lessor is to assume all the rights and obligations pursuant to the present lease agreement including amendments and subleases related thereto.

8. Comparative figures

Certain figures for 1984 presented for comparative purposes have been reclassified to conform to the 1985 presentation.

SCHEDULE OF ADMINISTRATION EXPENDITURE OF THE ENDOWMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 1985
(in thousands of dollars)

	Arts	Canadian Commission for UNESCO	General	Total	
				1985	1984
Salaries and employee benefits	5,067	617	3,131	8,815	8,306
Rent and maintenance	146		895	1,041	908
Staff travel	562	55	83	700	704
Communications	105	20	570	695	971
Professional services	15	10	363	388	354
Council meetings including members' honoraria		107	252	359	290
Printing, publications and duplicating	86	25	209	320	283
Depreciation and amortization			204	204	140
Office supplies and expenses	15	11	140	166	163
Data processing	4	6	104	114	127
Safekeeping charges			56	56	55
Freight and storage	22			22	40
Miscellaneous	20	1	4	25	11
	6,042	852	6,011	12,905	12,352

CANADIAN BROADCASTING CORPORATION

AUDITOR'S REPORT

TO THE CANADIAN BROADCASTING CORPORATION AND
THE HONOURABLE MARCEL MASSE, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Broadcasting Corporation as at March 31, 1985 and the statements of income and expense and operating parliamentary appropriations, proprietor's equity account and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures, as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the 1968 Broadcasting Act and the by-laws of the Corporation.

E. R. ROWE, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 14, 1985

BALANCE SHEET AS AT MARCH 31, 1985
(in thousands of dollars)

ASSETS	1985	1984
Current		
Cash	10,433	8,834
Accounts receivable	52,911	50,279
Due from Government of Canada	10,797	1,028
Mortgage receivable		5,500
Engineering and production supplies	11,803	10,363
Programs completed and in process of production	51,334	50,748
Prepaid film and script rights and other expenses	30,981	35,950
	168,259	162,702
Investments (Note 3)	5,588	6,332
Fixed (Note 4)	516,962	469,746
	690,809	638,780

LIABILITIES	1985	1984
Current		
Accounts payable and accrued liabilities	116,179	93,290
Accrued vacation pay	39,379	37,779
Refundable balance of parliamentary appropriations—Capital (Note 5)	352	94
Due to Government of Canada		6,119
	155,910	137,282
Long-term		
Provision for employee termination benefits	88,860	87,378
Advances from Government of Canada (Note 6)	33,000	33,000
Obligations under capital leases (Note 7)	504	615
	122,364	120,993
	278,274	258,275
EQUITY OF CANADA		
Proprietor's Equity Account	412,535	380,505
	690,809	638,780

The accompanying notes and schedule A are an integral part of the financial statements.

Approved by the Board of Directors:

RONALD FOURNIER
Vice-President, Finance

PIERRE JUNEAU
Director

MICHEL VENNAT
Director

STATEMENT OF INCOME AND EXPENSE AND OPERATING PARLIAMENTARY APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Expense		
National Broadcasting Service, program and distribution costs (see supporting Schedule A for details) (Note 13)	962,357	876,995
Radio Canada International, broadcasting service	16,679	15,473
Papal Visit	9,013	
Total broadcasting services	988,049	892,468
Corporate engineering services	9,562	8,706
Corporate management and services (Note 15)	55,070	36,757
Commissions to agencies and networks	30,170	24,873
Selling expenses	17,721	16,612
	1,100,572	979,416
Income		
Advertising	212,287	179,111
Miscellaneous	16,176	13,314
Parliamentary operating appropriations	808,450	736,442
	1,036,913	928,867
Excess of expense over income	63,659	50,549
Deduct: expenses not requiring an outlay of funds (Note 5)	47,960	46,295
Current year deficit	(15,699)	(4,254)
Surplus carried over, beginning of the year	5,848	10,102
Surplus (deficit), end of the year	(9,851)	5,848

The accompanying notes and schedule A are an integral part of the financial statements.

SCHEDULE OF NATIONAL BROADCASTING SERVICE PROGRAM AND DISTRIBUTION COSTS FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars) SCHEDULE A

	1985	1984
Programs		
English language		
Radio		
Network	47,367	42,614
Regional	53,370	48,761
Television		
Network	217,813	198,066
Regional	134,379	122,279
French language		
Radio		
Network	38,403	34,730
Regional	22,229	21,452
Television		
Network	166,231	138,216
Regional	45,000	45,199
	724,792	651,317
Distribution		
Radio		
Network distribution	15,732	14,460
Station transmission	23,920	21,597
Television		
Network distribution	53,743	50,161
Station transmission	35,394	31,118
Reimbursement—Network advertising—Affiliates' share	16,010	14,950
	144,799	132,286
Operational management and services		
Programs and distribution		
Radio	22,824	22,649
Television	69,942	70,743
	92,766	93,392
	962,357	876,995

STATEMENT OF PROPRIETOR'S EQUITY ACCOUNT FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Balance, beginning of the year	380,505	353,229
Add (Deduct): parliamentary appropriations—Capital (Note 5)	91,519	66,791
parliamentary appropriations — Working capital (Note 5)	4,700	12,020
loss on disposal of fixed assets	(530)	(986)
current year deficit	(15,699)	(4,254)
expenses not requiring an outlay of funds (Note 5)	(47,960)	(46,295)
Balance, end of the year	412,535	380,505

The accompanying notes and schedule A are an integral part of the financial statements.

CANADIAN BROADCASTING CORPORATION—*Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

(in thousands of dollars)

	1985	1984
Funds provided		
Parliamentary appropriations		
Operating	799,458	736,442
Capital	91,777	66,885
Working capital	4,700	12,020
Papal visit	8,992	
	904,927	815,347
Advertising income	212,287	179,111
Miscellaneous income	16,176	13,314
Investments	744	
Disposal of fixed assets	3,059	3,413
	1,137,193	1,011,185
Funds applied		
Operating expense	1,100,572	979,416
Deduct: items not requiring an outlay of funds		
depreciation and amortization	43,672	39,715
provision for employee termination benefits	1,472	5,997
	1,055,428	933,704
Additions to fixed assets	94,578	70,302
Investments		59
Unexpended capital vote refundable	258	94
	1,150,264	1,004,159
Increase (decrease) in working capital	(13,071)	7,026
Working capital, beginning of the year	25,420	18,394
Working capital, end of the year	12,349	25,420

The accompanying notes and schedule A are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and objective

The Canadian Broadcasting Corporation was established by the 1936, 1958 and 1968 Broadcasting Acts. The Corporation is an agent of Her Majesty and all property acquired by the Corporation is the property of Her Majesty.

The objective of the Corporation is to develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, and to provide an international service. Both services should be primarily Canadian in content and character.

2. Significant accounting policies

The financial statements of the Corporation have been prepared by management in accordance with generally accepted accounting principles consistently applied. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Engineering and production supplies

The inventory of engineering and production supplies is stated at the lower of average cost and replacement cost.

(b) Programs completed and in process of production

The inventory of programs completed and in process of production is stated at cost. Cost includes the cost of goods and services, direct labour and the share of overhead expenses applicable to each program. The total program cost is charged to operations upon broadcast or when programs are determined unusable.

(c) Film rights

The Corporation enters into contracts for film broadcasting rights. As payments are made under the terms of each contract they are reflected in the accounts as prepaid film rights. The film rights are charged to operations as the films are broadcast or determined unusable.

(d) Investments

The investment in a joint venture is accounted for by the equity method with the Corporation's share of profit or loss credited or charged to operations. Other investments are carried at cost.

(e) Fixed assets

Fixed assets are recorded at cost. Cost includes material, engineering services, direct labour and related overhead. Depreciation is calculated on the straight-line method based on the estimated useful life of the assets, as follows:

Buildings	33 years
Technical equipment	
Transmitters and towers	20 years
Other	10 years
Furnishings and office equipment	10 years
Automotive	5 years

Major leasehold improvements are capitalized and amortized over the term of the lease to a maximum period of five years. Amounts included in uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated according to the Corporation's policy. Gains and losses on disposals of fixed assets are credited or charged to the Proprietor's Equity Account.

(f) Capital leases

The assets and related obligations for capital leases are recorded at an amount equal to the present value of future lease payments. Assets recorded under capital leases are amortized on the straight-line method over the estimated useful life of the assets or based on the lease term as appropriate. Obligations under capital leases are reduced by rental payments net of imputed interest.

(g) Employee termination benefits and vacation pay

Employee termination benefits and vacation pay are expensed as benefits accrue to employees under their respective terms of employment.

(h) Pension plan

The cost of funding current service pension benefits is charged to operations as incurred. Unfunded liabilities as determined by actuarial valuation are funded by payments which are charged to operations over periods recommended by the actuaries and in accordance with regulatory requirements. Additional payments are charged to operations as made.

(i) Parliamentary appropriations

Parliamentary appropriations for operating expenditures are recorded as income. Net parliamentary appropriations for capital and working capital are credited to the Proprietor's Equity Account.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

3. Investments

	1985	1984
	(in thousands of dollars)	
"Hockey Night in Canada"—Joint venture, at equity	5,376	5,980
Télévision St. François Inc.—Preferred shares, at cost	210	350
Master FM Limited—Common shares, at cost	2	2
	5,588	6,332

4. Fixed assets

	1985			1984
	Cost	Accumulated depreciation and amortization	Net book value	Net book value
	(in thousands of dollars)			
Land	35,082		35,082	37,783
Buildings	228,358	87,926	140,432	138,050
Technical equipment	521,349	255,139	266,210	245,363
Furnishings and office equipment	21,375	7,964	13,411	11,581
Automotive	10,354	7,396	2,958	2,611
Leasehold improvements	5,786	1,770	4,016	3,859
Property under capital leases	798	232	566	729
Uncompleted capital projects	54,287		54,287	29,770
	877,389	360,427	516,962	469,746

5. Parliamentary appropriations

	Papal Visit	Operating	Capital	Working Capital	Total
	(in thousands of dollars)				
Payments to the Corporation in providing a broadcasting service	8,992	799,458	91,777	4,700	904,927
Refundable to Government of Canada			258		258
Proceeds retained —1985	8,992	799,458	91,519	4,700	904,669
—1984		736,442	66,791	12,020	815,253

The following expenses do not require an outlay of funds:

	1985	1984
	(in thousands of dollars)	
Depreciation and amortization	43,672	39,715
Provision for employee termination benefits and vacation pay	4,288	6,580
	47,960	46,295

6. Advances from Government of Canada

Advances from the Government of Canada are made for working capital purposes and are free of interest. These advances become repayable when cash and treasury bills exceed the Corporation's requirements for working capital.

7. Lease obligations

As at March 31, 1985, the Corporation's obligations related to significant capital and operating leases for terms in excess of one year are as follows:

	Capital Leases	Operating Leases
	(in thousands of dollars)	
1986	210	35,379
1987	183	34,645
1988	151	29,118
1989	85	25,540
1990	8	14,929
1991-2061		9,753
Total future payments	637	149,364
Deduct: amount representing interest	133	
Long-term obligations under capital leases	504	

8. Commitments

As at March 31, 1985, commitments for film rights amounted to $27.0 million (1984—$37.5 million).

9. Pension plan

The Corporation's pension plan covers substantially all continuing employees. The charge to operations for the cost of the plan for the year ended March 31, 1985 was $38.2 million (1984—$36.4 million). As at March 31, 1985, the present value of the estimated unfunded liabilities was $112.3 million based on the actuarial valuation at December 31, 1983.

In accordance with the regulations of the Pension Benefits Standards Act, the Corporation is liquidating the unfunded liability over a period ending December 31, 2006.

10. Contingencies

In the ordinary course of business, various claims and lawsuits have been brought against the Corporation. In the opinion of management, the losses, if any, which may result from the settlement of these matters are not likely to be material and accordingly no provision has been made in the accounts of the Corporation.

11. Income tax

The Corporation is a prescribed Federal Crown corporation under Part LXXI of the Income Tax Regulations and is subject to the provisions of the Federal Income Tax Act. However, the Corporation has incurred losses in the current year and in prior years, which are carried forward and can be applied against possible taxable income in future years.

As at March 31, 1985, the loss carry-forward for income tax purposes is $31.2 million, which, if unused, would expire as follows:

	(in thousands of dollars)
March 31	
1987	6,674
1990	1,267
1991	4,837
1992	18,415
	31,193

CANADIAN BROADCASTING CORPORATION—*Concluded*

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

12. Related party transactions

The Corporation is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations and is mainly financed by Parliament of Canada. Transactions with Canada are outlined in Notes 5, 6 and 14.

During the year, transactions with these related departments, agencies and Crown corporations were normal business transactions on normal trade terms applicable to all individuals and enterprises.

The sale of the Corporation's parcel of land in Winnipeg to the National Research Council for $2.7 million is outlined in Note 14.

13. Employee downsizing lay-off costs

As a result of a reduction in its 1985/86 Parliamentary appropriations, the Corporation implemented an employee downsizing program wherein lay-off costs amounting to $22.0 million were incurred and accounted to the 1984/85 fiscal year.

14. Sale of land, Winnipeg, Manitoba

The Corporation as authorized by Order in Council P.C. 1984-8/2564 sold a 2.11 hectare of land in the city of Winnipeg, Manitoba, to the National Research Council for $2.7 million. This amount in line with the terms of the Order-in-Council, was retained by the Corporation.

15. Corporate Management and Services

Corporate management and services expense of $55,070,000 includes an amount of approximately $15.0 million representing special expense items of: additional hardware, systems development and support services, new financial systems, consolidation of corporate training programs, and employee/talent relations, a new Employee Assistance Program, special Communications projects, a share of downsizing lay-off costs, special audience research surveys, plus an increased accrual for employee leave and termination provision. The $3.3 million remainder of the $18.3 million increase is accounted for by inflationary increases plus miscellaneous items.

CANADIAN FILM DEVELOPMENT CORPORATION

AUDITOR'S REPORT

THE HONOURABLE MARCEL MASSE, P.C., M.P.
MINISTER OF COMMUNICATIONS

I have examined the balance sheet of the Canadian Film Development Corporation as at March 31, 1985 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Corporation that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Canadian Film Development Corporation Act and the by-laws of the Corporation.

RAYMOND DUBOIS, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 5, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985	1984
	$	$
Current		
Loans to producers		
Feature films	3,205,805	2,382,201
Canadian programming	1,606,284	1,918,578
Parliamentary appropriation receivable (Note 3)	6,329,318	2,952,028
Accounts receivable	361,319	271,455
Prepaid expenses	109,667	38,698
	11,612,393	7,562,960
Fixed assets (Note 4)		
Furniture, equipment, automobile and leasehold improvements	857,777	521,072
Less: accumulated depreciation	286,594	159,578
	571,183	361,494
	12,183,576	7,924,454

LIABILITIES	1985	1984
	$	$
Current		
Accounts payable	3,771,564	1,080,524
Due to Canada (Note 5)		4,000,000
Current portion of obligation under capital leases		54,251
	3,771,564	5,134,775
Provision for employee termination benefits	202,000	90,030
	3,973,564	5,224,805
EQUITY OF CANADA		
Equity of Canada	8,210,012	2,699,649
	12,183,576	7,924,454

Approved by the Board:

EDOUARD PRÉVOST
President

Approved by Management:

ANDRÉ LAMY
Executive Director

CANADIAN FILM DEVELOPMENT CORPORATION—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985			1984
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Assistance expenses (Note 6)				
English production	25,539,836	1,854,462	27,394,298	6,310,039
French production	10,927,351	2,122,054	13,049,405	5,202,671
Marketing and distribution		2,999,291	2,999,291	478,480
Development of the industry		1,771,825	1,771,825	322,108
	36,467,187	8,747,632	45,214,819	12,313,298
Revenues				
Interest on loans to producers	271,412	398,886	670,298	283,079
Management fees	1,067,587	181,101	1,248,688	301,644
	1,338,999	579,987	1,918,986	584,723
Cost of operations before administration expenses	35,128,188	8,167,645	43,295,833	11,728,575
Administration expenses (Note 7)			1,759,093	910,857
Cost of operations for the year			45,054,926	12,639,432

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance at beginning of the year	2,699,649	381,988
Parliamentary appropriation	46,565,289	14,957,093
Transfer of an amount due to Canada (Note 5)	4,000,000	
	53,264,938	15,339,081
Cost of operations for the year	45,054,926	12,639,432
Balance at end of the year	8,210,012	2,699,649

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of funds		
Parliamentary appropriation	46,565,289	14,957,093
Waiver of the obligation to reimburse an amount due to Canada	4,000,000	
	50,565,289	14,957,093
Application of funds		
Operations		
Cost of operations for the year	45,054,926	12,639,432
Items not requiring an outlay of funds		
Depreciation	(134,348)	(94,944)
Increase in the provision for employee termination benefits	(111,970)	(39,333)
	44,808,608	12,505,155
Net acquisition of fixed assets	344,037	338,204
Decrease in the long-term obligation under capital leases		48,018
	45,152,645	12,891,377
Increase in working capital	5,412,644	2,065,716
Working capital at beginning of the year	2,428,185	362,469
Working capital at end of the year	7,840,829	2,428,185

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Authority and activities

The Corporation was established in 1967 by the Canadian Film Development Corporation Act with the objective of fostering and promoting the development of a feature film industry in Canada. The Corporation has since been charged with the administration of the Canadian Broadcast Program Development Fund, established on July 1, 1983, within the framework of the Broadcasting Strategy for Canada as well as with the management of various new programs established under the National Film and Video Policy of May 1984.

The Corporation is a Crown corporation subject to the provisions of part VIII of the Financial Administration Act as it read before its repeal and as if it continued to be named in Schedule C of the Act.

2. Significant accounting policies

(a) Loans to producers

Loans advanced to producers of feature films and Canadian programming are shown on the balance sheet at their face value, less an allowance for losses.

(b) Investments

Funds advanced to producers of feature films and Canadian programming, in return for a share in the proceeds from such productions, are expensed as assistance to productions in the year in which the advances are made.

All proceeds, up to the amount of the related investment, are credited to expenses as a reduction of production assistance expenses made during the year. Any amount in excess thereof is accounted for as revenues.

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Continued*

(c) Fixed assets

Fixed assets are recorded at cost.

Depreciation is provided for using the diminishing-balance method, at the annual rates of 20% for furniture and equipment and 30% for the automobile. Leasehold improvements are amortized using the straight-line method, based on the duration of the leases.

(d) Parliamentary appropriation

The parliamentary appropriation voted to the Corporation for its objectives comprises a non lapsing amount for the development of a feature film industry and another lapsing amount for the production of Canadian programming. The unlapsed parliamentary appropriation is credited to the Equity of Canada. Admissible unlapsed amounts not used at the end of the year are presented on the balance sheet as a parliamentary appropriation receivable.

(e) Employee termination benefits

On termination of employment, employees of the Corporation are entitled to certain benefits provided for under their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

(f) Pension plan

All employees of the Corporation participate in the superannuation plan administered by the Government of Canada. The employees and the Corporation contribute equally to the cost of the plan. This contribution represents the total liability of the Corporation. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

3. Parliamentary appropriation receivable

	1985	1984
	$	$
Interim financing to producers and distributors of feature films	794,195	1,617,799
Development of the feature film industry	3,260,028	1,187,929
Canadian programming production	2,275,095	146,300
	6,329,318	2,952,028

4. Fixed assets

	1985			1984
	Cost	Accumulated depreciation	Net	Net
	$	$	$	$
Furniture and equipment	717,867	264,326	453,541	237,562
Automobile	18,844	5,653	13,191	9,139
Equipment held under capital leases				59,729
Leasehold improvements	121,066	16,615	104,451	55,064
	857,777	286,594	571,183	361,494

5. Due to Canada

On May 29, 1984, the Government waived the Corporation's obligation to reimburse a parliamentary appropriation of $4,000,000 voted to the Corporation in 1982 for interim financing advanced to producers and distributors of feature films. This amount has thus been transferred during the year to the Equity of Canada.

6. Assistance expenses

	1985			1984
	Canadian programming	Feature films	Total	Total
	$	$	$	$
Investments	36,083,096	7,276,018	43,359,114	10,851,974
Proceeds from investments	(910,383)	(1,104,211)	(2,014,594)	(218,631)
Loans written-off		70,636	70,636	319,712
Reimbursements of loans previously written-off		(478,776)	(478,776)	(338,848)
	35,172,713	5,763,667	40,936,380	10,614,207
Operating expenses	1,294,474	2,983,965	4,278,439	1,699,091
	36,467,187	8,747,632	45,214,819	12,313,298

7. Operating expenses

	1985	1984
	$	$
Salaries and employee benefits	2,997,573	1,358,463
Rent, taxes, heating and electricity	683,495	266,118
Printing, postage and office expenses	476,784	218,953
Consultants' fees	374,500	194,887
Professional services	353,299	154,782
Travel	326,171	143,485
Advertising and hospitality	280,434	82,791
Telephone and telex	149,390	83,367
Depreciation	134,348	94,944
Shipment of films to festivals	116,814	
Films and subtitling of films	83,461	
Relocation expenses	50,872	
Financing costs	10,391	12,158
	6,037,532	2,609,948
Portion applicable to assistance expenses (Note 6)	4,278,439	1,699,091
Portion applicable to administration expenses	1,759,093	910,857

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985—*Concluded*

8. Commitments

As at March 31, 1985, the Corporation is contractually committed to advance funds totalling $10,124,954 as loans and investments, of which $1,356,287 are for French productions and $8,768,667 are for English productions. Further, it has accepted financing projects that may call for disbursements of approximately $21 million of which $2.8 million are for French productions and $18.2 million are for English productions.

The Corporation has entered into long-term leases for the rental of office space and equipment used in its operations. The aggregate minimum annual rentals payable during subsequent years are as follows:

	$
1986	601,041
1987	536,842
1988	526,547
1989	417,687
1990	302,201
1991-1995	965,901
	3,350,219

9. Contingencies

As at March 31, 1985, legal proceedings have been instituted against the Corporation for an amount of $370,000 for an alleged breach of contract. The case has not yet been heard. Based on the advice of legal counsel, management is of the opinion that the loss, if any, which may result from the settlement of this case will not likely be material and, accordingly, no provision has been made in the accounts.

THE CANADIAN WHEAT BOARD

AUDITORS' REPORT

TO THE CANADIAN WHEAT BOARD

We have examined the balance sheet of The Canadian Wheat Board as at July 31, 1984, and the statements of operations for the 1983-84 pool accounts for wheat, amber durum wheat, oats, designated oats, barley and designated barley for the period August 1, 1983 to completion of operations on October 31, 1984, the statement of administrative and general expenses and allocations to operations for the year ended July 31, 1984, the statement of advance payments to producers under the Prairie Grain Advance Payments Act as at July 31, 1984, and the statement of special account transactions for the year ended July 31, 1984. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at July 31, 1984 and the results of operations for the periods shown, in accordance with generally accepted accounting principles consistently applied.

DELOITTE, HASKINS & SELLS
Auditors

Winnipeg, Canada
March 13, 1985

BALANCE SHEET AS AT JULY 31, 1984

(with prior year figures for comparison)

EXHIBIT I

ASSETS	1984 $	1983 $
Stocks of grain		
—Wheat	1,349,117,354	1,295,013,740
—Durum	122,731,578	201,247,589
—Oats	2,182,760	13,055,599
—Designated Oats	93,890	333,330
—Barley	52,713,112	144,198,070
—Designated Barley	7,686,258	18,578,199
	1,534,524,952	1,672,426,527
Bills of exchange plus accrued interest (Note 2)	3,202,275,567	2,373,094,258
Accounts receivable (Note 3)		
Due from Board Agents on completed sales	166,927,017	105,871,073
Sundry	30,883,405	33,628,844
Prairie Grain Advance Payments Act	7,682,214	18,268,555
Due from the Government of Canada re deficit on Pool Account operations 1982-83 Pool Account—Barley		5,544,235
The Canadian Wheat Board Building, Winnipeg, at cost less depreciation	2,162,188	2,272,326
Covered hopper cars, at cost less depreciation (Note 4)	76,161,228	79,507,901
Office furniture, equipment and automobiles, at cost less depreciation	1,004,198	956,898
Deferred and prepaid expenses	8,229,251	5,249,955
	5,029,850,020	4,296,820,572

LIABILITIES	1984 $	1983 $
Liability to Banks (Note 5)	3,162,952,155	2,432,671,670
Debentures payable (Note 6)	65,475,000	61,655,000
Liability to agents for grain purchased from producers (Note 7)	826,390,827	1,098,454,073
Liability to agents for deferred cash tickets (Note 8)	203,160,168	222,888,349
Accrued expenses and accounts payable (Note 9)	86,151,364	66,229,446
Outstanding adjustment and final payment cheques to producers		
—Wheat	570,324	487,741
—Durum	49,257	37,386
—Oats	14,274	615
—Designated Oats	391	2,381
—Barley	34,799	81,136
—Designated Barley	12,319	29,368
Special Account—Net balance of undistributed payment accounts (Note 10)	5,778,515	6,858,057
Provision for final payment expenses (Note 11)	7,196,788	6,641,070
Surpluses resulting from operations		
Pool Account		
—Wheat	478,602,282	359,240,183
—Durum	50,593,695	31,152,957
—Oats	385,062	1,640,765
—Designated Oats	591,895	259,767
—Barley	110,509,643	
—Designated Barley	31,381,262	8,490,608
	5,029,850,020	4,296,820,572

W. E. JARVIS
Chief Commissioner

R. L. KRISTJANSON
Assistant Chief Commissioner

J. L. LEIBFRIED
Commissioner

F. M. HETLAND
Commissioner

W. H. SMITH
Commissioner

1983-84 POOL ACCOUNT—WHEAT STATEMENT OF OPERATIONS FOR THE PERIOD AUGUST 1, 1983, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

EXHIBIT II

	1983-84		1982-83	
	Tonnes	Amount	Tonnes	Amount
		$		$
Wheat acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	20,186,978	3,352,896,639	22,231,894	3,711,880,032
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	85,330	14,532,873	85,591	14,665,163
Purchased from prior year Pool Account—Wheat	844,767	153,715,767	268,018	43,661,082
	21,117,075	3,521,145,279	22,585,503	3,770,206,277
Wheat sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	1,210,094		1,376,632	
Export	12,974,962		14,126,166	
Weight losses in transit and in drying	10,160		(377)	
	14,195,216	2,795,055,087	15,502,421	2,973,110,683
Wheat stocks—Being Wheat stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	403,268		398,506	
Export	6,036,131		5,839,809	
Sale to the subsequent Pool Account—Wheat	482,460		844,767	
	6,921,859	1,349,117,354	7,083,082	1,295,013,740
	21,117,075	4,144,172,441	22,585,503	4,268,124,423
Surplus on Wheat transactions		623,027,162		497,918,146
Operating costs				
Carrying charges				
Carrying charges on Wheat stored in country elevators		89,905,467		95,374,468
Storage on Wheat stored in terminal elevators		18,909,270		19,301,107
		108,814,737		114,675,575
Interest, bank charges and net interest on other Board accounts		(3,463,630)		(18,084,165)
Demurrage		(435,169)		9,094,749
Additional freight —Wheat shipped from country stations to terminal position		2,422,929		3,580,308
—Freight rate changes		8,246,530		
Handling and stop-off on Wheat warehoused at interior terminals		(49,462)		(38,566)
Drying charges		1,713,617		788,818
Rental of hopper cars				1,749,597
Interest and depreciation on Wheat Board hopper cars		9,424,620		9,876,572
Wheat Board administrative and general expenses		17,750,708		17,035,075
		144,424,880		138,677,963
Surplus on operations of the Board on the Pool Account—Wheat, for the period from August 1, 1983, to October 31, 1984		478,602,282		359,240,183

1983-84 POOL ACCOUNT—AMBER DURUM WHEAT STATEMENT OF OPERATIONS FOR THE PERIOD AUGUST 1, 1983, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

EXHIBIT III

	1983-84		1982-83	
	Tonnes	Amount $	Tonnes	Amount $
Durum acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	2,278,079	406,403,268	2,885,156	495,730,824
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	8,408	1,496,395	8,894	1,523,289
Purchased from prior year Pool Account—Durum	463,843	90,544,238	133,446	23,662,942
	2,750,330	498,443,901	3,027,496	520,917,055
Durum sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill				
Domestic	86,034		81,576	
Export	2,061,514		1,912,646	
Weight losses in transit and in drying	2,749		12,149	
	2,150,297	444,897,812	2,006,371	372,603,991
Durum stocks—Being Durum stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31				
Domestic	28,876		28,728	
Export	571,157		528,554	
Sale to the subsequent Pool Account—Durum			463,843	
	600,033	122,731,578	1,021,125	201,247,589
	2,750,330	567,629,390	3,027,496	573,851,580
Surplus on Amber Durum Wheat transactions		69,185,489		52,934,525
Operating costs				
Carrying charges				
Carrying charges on Durum stored in country elevators		10,884,477		12,517,284
Storage on Durum stored in terminal elevators		2,442,679		3,619,402
		13,327,156		16,136,686
Interest and bank charges		(274,924)		1,261,723
Demurrage		1,495,075		520,557
Additional freight —Durum shipped from country stations to terminal position		269,658		117,958
—Freight rate changes		701,687		
Handling and stop-off on Durum warehoused at interior terminals		3,642		882
Drying charges		2,793		24,232
Rental of hopper cars				227,053
Interest and depreciation on Wheat Board hopper cars		1,063,558		1,281,737
Wheat Board administrative and general expenses		2,003,149		2,210,740
		18,591,794		21,781,568
Surplus on operations of the Board on the Pool Account—Durum, for the period from August 1, 1983, to October 31, 1984		50,593,695		31,152,957

1983-84 POOL ACCOUNT—OATS STATEMENT OF OPERATIONS FOR THE PERIOD AUGUST 1, 1983, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1984

(with prior year figures for 1982-83 Pool Account for comparison)

EXHIBIT IV

	1983-84		1982-83	
	Tonnes	Amount	Tonnes	Amount
		$		$
Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	55,389	5,496,654	170,900	15,287,956
Purchased from prior year Pool Account—Oats	43,173	4,959,168	32,024	3,426,701
	98,562	10,455,822	202,924	18,714,657
Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	78,012	9,515,302	87,151	9,523,661
Weight losses in transit and in drying			13	
Oats stocks—Being Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for period subsequent to July 31	4,181	396,859	72,587	8,096,431
Sale to subsequent Pool Account—Oats	16,369	1,785,902	43,173	4,959,168
	98,562	11,698,063	202,924	22,579,260
Surplus on Oats transactions		1,242,241		3,864,603
Operating costs				
Carrying charges				
Carrying charges on Oats stored in country elevators		374,439		1,106,878
Storage on Oats stored in terminal elevators		181,254		460,565
		555,693		1,567,443
Interest and bank charges		20,530		225,162
Additional freight —Oats shipped from country stations to terminal position		177,403		210,909
—Freight rate changes		28,989		
Drying charges				
Rental of hopper cars				13,449
Interest and depreciation on Wheat Board hopper cars		25,859		75,923
Wheat Board administrative and general expenses		48,705		130,952
		857,179		2,223,838
Surplus (Deficit) on operations of the Board on the Pool Account—Oats, for the period from August 1, 1983, to October 31, 1984		385,062		1,640,765

1983-84 POOL ACCOUNT—DESIGNATED OATS STATEMENT OF OPERATIONS FOR THE PERIOD AUGUST 1, 1983, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

EXHIBIT V

	1983-84		1982-83	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Oats acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	40,023	5,498,760	30,792	4,225,541
Designated Oats sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	39,429	5,973,437	28,425	4,139,445
Designated Oats stocks — Being Designated Oats stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	594	93,890	2,367	333,330
	40,023	6,067,327	30,792	4,472,775
Surplus on Designated Oats transactions		568,567		247,234
Operating costs				
Interest		(77,206)		(52,229)
Rental of hopper cars				2,423
Interest and depreciation on Canadian Wheat Board hopper cars		18,685		13,679
Wheat Board administrative and general expenses		35,193		23,594
		(23,328)		(12,533)
Surplus on operations of the Board on the Pool Account — Designated Oats, for the period from August 1, 1983, to October 31, 1984		591,895		259,767

THE CANADIAN WHEAT BOARD—*Continued*

1983-84 POOL ACCOUNT—BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1983, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

EXHIBIT VI

	1983-84		1982-83	
	Tonnes	Amount	Tonnes	Amount
		$		$
Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	4,007,756	438,761,246	4,574,888	500,382,278
Net tonnes acquired from the adjustment of overages and shortages, etc., at country and terminal elevators at Board initial prices basis in store Thunder Bay or Vancouver	23,728	2,602,169	21,280	2,349,085
Purchased from prior year Pool Account—Barley			392,351	45,855,958
	4,031,484	441,363,415	4,988,519	548,587,321
Barley sold				
Completed sales to July 31 basis in store Thunder Bay, Vancouver or Churchill	3,673,279	507,159,484	3,718,622	421,410,551
Weight losses in transit and in drying	2,034		2,581	
Barley stocks—Being Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay, Vancouver or Churchill				
Completed sales for the period subsequent to July 31	356,171	52,713,112	1,267,316	144,198,070
	4,031,484	559,872,596	4,988,519	565,608,621
Surplus on Barley transactions		118,509,181		17,021,300
Operating costs				
Carrying charges				
Carrying charges on Barley stored in country elevators		4,683,339		11,634,461
Storage on Barley stored in terminal elevators		2,246,162		2,827,574
		6,929,501		14,462,035
Interest and bank charges		(7,543,393)		(265,115)
Demurrage		1,941,439		1,031,954
Additional freight —Barley shipped from country stations to terminal position		902,833		1,266,470
—Freight rate changes		207,308		
Handling and stop-off on Barley warehoused at interior terminals		(108,820)		(33,710)
Drying charges		275,505		205,978
Rental of hopper cars				360,030
Interest and depreciation on Wheat Board hopper cars		1,871,085		2,032,403
Wheat Board administrative and general expenses		3,524,080		3,505,490
		7,999,538		22,565,535
Surplus (Deficit) on operations of the Board on the Pool Account—Barley, for the period from August 1, 1983, to October 31, 1984		110,509,643		(5,544,235)

1983-84 POOL ACCOUNT—DESIGNATED BARLEY STATEMENT OF OPERATIONS
FOR THE PERIOD AUGUST 1, 1983, TO COMPLETION OF OPERATIONS ON OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

EXHIBIT VII

	1983-84		1982-83	
	Tonnes	Amount	Tonnes	Amount
		$		$
Designated Barley acquired				
Purchased from Producers at Board initial prices basis in store Thunder Bay or Vancouver	1,004,377	139,939,761	1,029,868	161,381,046
Designated Barley sold				
Completed sales to July 31 basis in store Thunder Bay or Vancouver	959,264	161,150,487	916,292	150,557,193
Designated Barley stocks—Being Designated Barley stocks on hand at July 31 stated at the ultimate value received from the sale thereof, basis in store Thunder Bay or Vancouver				
Completed sales for the period subsequent to July 31	45,113	7,686,257	113,576	18,578,199
	1,004,377	168,836,744	1,029,868	169,135,392
Surplus on Designated Barley transactions		28,896,983		7,754,346
Operating costs				
Interest		(3,836,353)		(2,063,962)
Rental of hopper cars				81,047
Interest and depreciation on Canadian Wheat Board hopper cars		468,910		457,521
Wheat Board administrative and general expenses		883,164		789,132
		(2,484,279)		(736,262)
Surplus on operations of the Board on the Pool Account—Designated Barley, for the period from August 1, 1983, to October 31, 1984		31,381,262		8,490,608

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADMINISTRATIVE AND GENERAL EXPENSES AND ALLOCATIONS TO OPERATIONS FOR THE YEAR ENDED JULY 31, 1984

(with prior year figures for comparison)

EXHIBIT VIII

	1983-84	1982-83
	$	$
Administrative and General Expenses		
Salaries—Board members, officers and staff	14,686,316	14,247,061
Unemployment insurance, pension, group insurance, medical and other employee benefits	1,735,497	1,604,101
Manitoba Health and Education Tax	212,116	55,292
Advisory Committee—Travelling expenses and per diem allowances	76,758	177,816
Rental and lighting of offices including maintenance of The Canadian Wheat Board Building	1,475,438	1,363,598
Telephones—Exchange service and long distance calls	368,022	301,358
Telegrams, cables and telex expense	160,557	154,419
Postage	666,414	635,741
Printing, stationery and supplies	642,284	468,038
Annual report, mini report and "Grain Matters", etc.	152,638	140,321
District meetings	16,588	16,666
Office expense	692,626	634,247
Travelling and transfer of staff	760,513	757,273
Travelling expenses—Inspectors	217,726	157,341
Legal fees and court costs	28,791	49,760
Audit fees	91,000	80,000
Computing equipment—Rental and sundries	1,725,593	2,268,613
Repair and upkeep of office machines and equipment	67,923	48,663
Grain market publications and services	75,726	85,335
The Canadian Wheat Board share of operating expenses of Canadian International Grains Institute	822,506	843,166
Bonds and insurance	27,792	25,839
Winnipeg Commodity Exchange dues	12,670	12,670
Depreciation on building, furniture, equipment and automobiles	352,402	289,250
	25,067,896	24,416,568

	1983-84	1982-83
	$	$
Allocations to Operations		
1. Marketing of Producers' Grain		
1983-84 Pool Account—Wheat	9,527,401	
1983-84 Pool Account—Durum	1,075,158	
1983-84 Pool Account—Oats	26,141	
1983-84 Pool Account—Designated Oats	18,889	
1983-84 Pool Account—Barley	1,891,493	
1983-84 Pool Account—Designated Barley	474,024	
1982-83 Pool Account—Wheat	7,689,329	
1982-83 Pool Account—Durum	997,889	
1982-83 Pool Account—Oats	59,109	
1982-83 Pool Account—Designated Oats	10,650	
1982-83 Pool Account—Barley	1,582,316	
1982-83 Pool Account—Designated Barley	356,200	
	23,708,599	22,884,213
2. Distributing Final Payments to Producers		
(a) Wheat and Durum		
1982-83 Pool Account—Wheat	181,613	
1982-83 Pool Account—Durum	30,252	
1981-82 Pool Account—Wheat	32,244	
1981-82 Pool Account—Durum	5,527	
1980-81 Pool Account—Wheat	10,111	
1980-81 Pool Account—Durum	1,379	
1979-80 Pool Account—Wheat	3,727	
1979-80 Pool Account—Durum	509	
1978-79 Pool Account—Wheat	4,963	
1978-79 Pool Account—Durum	675	
1977-78 Pool Account—Wheat	3,765	
	274,765	337,419
(b) Coarse Grains		
1982-83 Pool Account—Oats	15,588	
1982-83 Pool Account—Designated Oats	1,044	
1982-83 Pool Account—Designated Barley	24,773	
1981-82 Pool Account—Designated Oats	2,563	
1981-82 Pool Account—Barley	18,192	
1981-82 Pool Account—Designated Barley	2,825	
1980-81 Pool Account—Oats	1,184	
1980-81 Pool Account—Barley	4,255	
1980-81 Pool Account—Designated Barley	751	
1979-80 Pool Account—Barley	3,294	
1979-80 Pool Account—Designated Barley	580	
1978-79 Pool Account—Oats	2,225	
1978-79 Pool Account—Barley	3,223	
1978-79 Pool Account—Designated Barley	570	
1977-78 Pool Account—Barley	2,947	
1977-78 Pool Account—Designated Barley	518	
	84,532	194,936
3. Allocation authorized by Order-in-Council from Special Account—Undistributed Payment Accounts in partial payment of Administrative and General Expense incurred in respect of the Prairie Grain Advance Payments Act	1,000,000	1,000,000
	25,067,896	24,416,568

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF ADVANCE PAYMENTS TO PRODUCERS UNDER THE PRAIRIE GRAIN ADVANCE PAYMENTS ACT AS AT JULY 31, 1984

EXHIBIT IX

	Cash Advances to Producers	Advances Repaid by Producers	Balance to be Refunded by Producers
	$	$	$
1957-58 Crop Year	35,203,467	35,200,848	2,619
1958-59 Crop Year	34,369,653	34,366,768	2,885
1959-60 Crop Year	38,492,505	38,490,056	2,449
1960-61 Crop Year	63,912,550	63,904,499	8,051
1961-62 Crop Year	16,656,713	16,651,008	5,705
1962-63 Crop Year	29,251,526	29,245,974	5,552
1963-64 Crop Year	62,136,418	62,129,676	6,742
1964-65 Crop Year	32,961,844	32,955,723	6,121
1965-66 Crop Year	40,600,386	40,596,508	3,878
1966-67 Crop Year	36,668,270	36,664,915	3,355
1967-68 Crop Year	47,280,533	47,277,264	3,269
1968-69 Crop Year	151,852,319	151,770,634	81,685
1969-70 Crop Year	272,777,516	272,473,427	304,089
1970-71 Crop Year	91,105,890	91,076,240	29,650
1971-72 Crop Year	68,142,360	68,104,534	37,826
1972-73 Crop Year	20,754,104	20,743,090	11,014
1973-74 Crop Year	35,259,387	35,219,656	39,731
1974-75 Crop Year	46,635,399	46,589,871	45,528
1975-76 Crop Year	20,236,528	20,207,943	28,585
1976-77 Crop Year	130,592,220	130,465,864	126,356
1977-78 Crop Year	119,090,916	118,894,716	196,200
1978-79 Crop Year	151,316,450	151,179,603	136,847
1979-80 Crop Year	99,146,581	99,047,547	99,034
1980-81 Crop Year	61,640,150	61,583,361	56,789
1981-82 Crop Year	333,688,190	332,967,794	720,396
1982-83 Crop Year	309,022,755	306,786,235	2,236,520
1983-84 Crop Year	286,736,519	273,889,385	12,847,134
	2,635,531,149	2,618,483,139	
Balance to be refunded by Producers as at July 31, 1984			17,048,010
Add: bank interest to July 31, 1984, payable by the Government of Canada		99,514,152	
Less: amount paid to July 31, 1984		99,050,442	463,710
			17,511,720
Deduct: balance of funds received to cover advance payments in default			
Government of Canada		1,101,703	
Line Elevator Companies		72,834	
Interest received on default payments		8,654,969	9,829,506
Owing to the Canadian Wheat Board as at July 31, 1984			7,682,214

THE CANADIAN WHEAT BOARD—*Continued*

STATEMENT OF SPECIAL ACCOUNT TRANSACTIONS
FOR THE YEAR ENDED JULY 31, 1984

EXHIBIT X

	$	$
Balance of Special Account as at July 31, 1983		6,858,057
Transfer to Special Account authorized by Order-in-Council P.C. 1984-2688 from the following		
1976 Wheat Payment and Adjustment Payment Account	383,951	
1976 Oats Payment and Adjustment Payment Account	39,437	
1976 Barley Payment and Adjustment Payment Account	302,925	
1976 Designated Barley Payment Account	158,123	884,436
		7,742,493

Expenditures

Authorized by Order-in-Council No.	Description of Purpose	Unexpended as at July 31, 1983	Authorized Crop Year 1983-84	Unexpended as at July 31, 1984	Expended Crop Year 1983-84	
		$	$	$	$	
P.C. 1984-2690	Customer Mission Program	150,740	200,000	282,951	67,789	
P.C. 1984-2689	General Promotion and Overseas Advertising	86,838	150,000	124,454	112,384	
P.C. 1984-2642	Market Development		500,000	500,000		
P.C. 1984-1185	50th Anniversary		250,000	224,226	25,774	
P.C. 1983-3764	Canadian HY320 Wheat Testing Program		267,000	28,298	238,702	
P.C. 1983-2007	Canadian International Grains Institute Capital Expenditures	150,000		86,288	63,712	
P.C. 1983-2006	Market Development 1983-84	179,736			179,736	
P.C. 1983-2003	Joint Policy Co-ordinating Committee of Can. and U.S. Wheat Producers	100,000		90,030	9,970	
P.C. 1983-806	Prairie Grain Advance Payments Act—Administration	2,000,000		1,000,000	1,000,000	
P.C. 1982-2464	Market Development 1982-83	85,751		75,650	10,101	
P.C. 1981-3517	Remote Sensing Crop Monitoring Project	20,312		20,312		
P.C. 1981-3436	Scholarship and Assistantship Program	129,284	150,716	36,517	243,483	
P.C. 1980-669	Prairie Production Symposium	25,330		25,242	88	
		2,927,991	1,517,716	2,493,968		1,951,739
						5,790,754

Less: payments to producers against old payment accounts previously transferred to the Special Account	12,239
Balance of Special Account as at July 31, 1984	5,778,515

As at July 31, 1984, there were unexpended authorizations totalling $2,493,968 leaving an unexpended balance of $3,284,547 in the Account.

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS

The Financial Statements of the Canadian Wheat Board including notes thereto for the crop year under review consist of the Balance Sheet (Exhibit I), which sets forth the financial position of the Board as at July 31, 1984, together with other statements (Exhibits II to X) showing the results of Board operations for the year.

The practice of the Board is to include in its accounts at July 31, the final operating results of pool accounts when marketing operations have been completed before the issuance of the annual report. Operations on the 1983-84 Pool Accounts for Wheat, Amber Durum Wheat, Oats, Designated Oats, Barley and Designated Barley were completed on October 31, 1984, and details of the final operating of these pool accounts with commentary thereon are presented in this section of the report.

Although the basic measurement for grain has been the "tonne" since February 1, 1978, for your information a tonne equals 36.74371 bushels of Wheat, 64.84183 bushels of Oats or 45.92963 bushels of Barley.

Pool Account — Wheat

Initial Payments

During the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $170.00 per tonne for No. 1 Canada Western Red Spring.

Supplies of Wheat

Supplies of wheat in the 1983-84 Pool were 21,117,075 tonnes, comprised of 20,186,978 tonnes delivered by producers, 85,330 tonnes acquired from other than producers and 844,767 tonnes purchased from the previous pool.

Grade Pattern

Deliveries of grain to the 1983-84 Pool Account were of considerably higher quality compared with receipts in the previous pool. Deliveries of Nos. 1 and 2 Canada Western Red Spring totalled 15.029 million tonnes or 74.45 per cent of total receipts, while No. 3 Canada Western Red Spring receipts of 3.703 million tonnes amounted to 18.35 per cent of total receipts. Deliveries of Utility grades including Canada Feed amounted to .550 million tonnes or 2.72 per cent of total producer deliveries. Approximately 3.08 per cent of producer deliveries graded tough while .22 per cent graded damp.

Financial Statement of Operations and Surplus for Distribution to Producers — Wheat — Table A

Marketing operations on the Pool Account for Wheat resulted in an operating surplus of $478,602,282. After allowing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 31, 1984, the net surplus for distribution to producers amounted to $490,326,963. This represents an average of $24.289 on producer deliveries of 20,186,978 tonnes. Table B shows the total price realized by producers at $193.980 for No. 1 CW Red Spring, comparable with $192.344 for the previous pool.

Table B shows the initial payment, final payment and total prices realized by producers for the principal grades in the 1983-84 Pool Account.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1983-84 POOL ACCOUNT — WHEAT FOR THE PERIOD AUGUST 1, 1983, TO OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

TABLE A

	1983-84 Pool Account		1982-83 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	20,186,978 tonnes		22,231,894 tonnes	
	$	$	$	$
Sales value	3,975,923,801	196.955	4,209,798,178	189.359
Initial payments to producers	3,352,896,639	166.092	3,711,880,032	166.962
Gross Surplus	623,027,162	30.863	497,918,146	22.397
Deduct Operating Costs				
Carrying charges				
Country elevators	89,905,467	4.453	95,374,468	4.290
Terminal storage	18,909,270	.937	19,301,107	.868
Total Carrying Charges	108,814,737	5.390	114,675,575	5.158
Bank interest and net interest on other Board accounts	(3,463,630)	(.172)	(18,084,165)	(.813)
Demurrage	(435,169)	(.022)	9,094,749	.409
Additional freight—To terminals	2,422,929	.120	3,580,308	.161
—Freight rate change	8,246,530	.409		
Handling and stop-off	(49,462)	(.002)	(38,566)	(.002)
Drying	1,713,617	.085	788,818	.036
Rental of Hopper Cars			1,749,597	.079
Interest and depreciation on Wheat Board hopper cars	9,424,620	.467	9,876,572	.444
Wheat Board administrative expenses	17,750,708	.879	17,035,075	.766
Total Operating Costs	144,424,880	7.154	138,677,963	6.238
Surplus on Operations	478,602,282	23.709	359,240,183	16.159
Add: interest earned after October 31	11,883,105	.588	8,199,780	.369
Deduct: cost of issuing final payment	158,424	.008	183,317	.008
Surplus for Distribution to Producers	490,326,963	24.289	367,256,646	16.520

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER — TABLE B

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Red Spring Wheat Grades			
No. 1 Canada Western Red Spring	170.00	23.980	193.980
No. 2 Canada Western Red Spring	164.21	26.023	190.233
No. 3 Canada Western Red Spring	159.21	19.346	178.556
No. 1 Canada Utility	155.21	19.346	174.556
No. 2 Canada Utility	141.21	22.777	163.987
Canada Feed	138.21	7.252	145.462
No. 1 Canada Western Red Winter	159.21	19.346	178.556
No. 2 Canada Western Red Winter	156.21	20.346	176.556
No. 1 Canada Western Soft White Spring	147.21	26.516	173.726
No. 2 Canada Western Soft White Spring	144.21	28.516	172.726

Operating Costs

Operating costs incurred applicable to the pool were $144,424,880 or $7.154 per tonne. Details of the principal costs and comment thereon follows:

Carrying Charges — $108,814,737

Total carrying charges incurred by the Board, including storage and interest charges on wheat in country elevators and storage on wheat in terminal elevators amounted to $108,814,737 or $5.390 per tonne.

Bank Interest and Net Interest on Other Board Accounts — ($3,463,630)

This consists mainly of bank interest and interest paid to or received from other Board accounts. Interest earned exceeded interest paid by $3,463,630 or $.172 per tonne.

Additional Freight — To Terminals — $2,422,929 — Freight Rate Change — $8,246,530

During the crop year the Board paid $2,422,929 of additional freight arising out of the movement of grain in adverse direction.

With the abolition of the Crow's Nest Pass freight rate on December 31, 1983, freight rates increased by approximately 18 per cent on January 1, 1984, and a further increase of approximately 31 per cent on August 1, 1984. The Board was required to pay the additional freight on the country liabilities held by its agents on January 1 and August 1 amounting to $8,246,530 in the Wheat account.

Drying Charges — $1,713,617

Drying charges for 1983-84 totalled $1,713,617, a substantial increase from the previous year. Although the receipts of tough and damp grain delivered to the pool under review were significantly less than the previous year, a much greater proportion of those deliveries were dried.

Interest and Depreciation on Wheat Board Hopper Cars — $9,424,620

Costs for the use of the Board's 2,000 hopper cars include depreciation and interest. Hopper car expenses attributable to the 1983-84 Wheat Account totalled $9,424,620 compared to $9,876,572 for the previous pool.

Pool Account — Amber Durum Wheat

Initial Payments

At the beginning of the crop year the Board was authorized to purchase wheat from producers at a fixed initial price of $165.00 per tonne for No. 1 Canada Western Amber Durum Wheat. Effective February 20, 1984, the initial price for No. 1 Canada Western Amber Durum Wheat was increased to $180.00 per tonne.

Supplies of Amber Durum Wheat

Supplies of Amber Durum Wheat in the 1983-84 Pool were 2,750,330 tonnes, comprised of 2,278,079 tonnes delivered by producers, 8,408 tonnes acquired from other than producers and 463,843 tonnes purchased from the previous pool.

Grade Pattern

Receipts of Nos. 1, 2 and 3 Canada Western Amber Durum totalled 2.225 million tonnes or 98.10 per cent of total producer deliveries. The tough and damp grades delivered amounted to .43 per cent of the total receipts.

Final Statement of Operations and Surplus for Distribution to Producers — Amber Durum Wheat — Table C

Table C shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $50,593,695. Operating expenses totalled $18,591,794 for the year or $8.161 per tonne. The principal cost was carrying charges amounting to $13,327,156 or $5.850 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1984, the net surplus for distribution to producers was $51,825,733. This represents an overall average of $22.750 per tonne on producer deliveries of 2,278,079 tonnes. Table D shows the total payment received by producers for the principal grades of Amber Durum Wheat delivered during the crop year. This table shows the total price realized by producers for No. 1 Canada Western Amber Durum Wheat of $204.043 per tonne, compared to $187.445 per tonne for the previous pool.

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1983-84 POOL ACCOUNT—AMBER DURUM WHEAT FOR THE PERIOD AUGUST 1, 1983, TO OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

TABLE C

	1983-84 Pool Account		1982-83 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	2,278,079 tonnes		2,885,156 tonnes	
	$	$	$	$
Sales value	475,588,757	208.767	548,665,349	190.168
Initial payments to producers	406,403,268	178.397	495,730,824	171.821
Gross Surplus	69,185,489	30.370	52,934,525	18.347
Deduct Operating Costs				
Carrying charges				
Country elevators	10,884,477	4.778	12,517,284	4.339
Terminal storage	2,442,679	1.072	3,619,402	1.254
Total carrying charges	13,327,156	5.850	16,136,686	5.593
Interest	(274,924)	(.120)	1,261,723	.437
Demurrage	1,495,075	.656	520,557	.181
Additional freight —To terminals	269,658	.118	117,958	.041
—Freight rate changes	701,687	.308		
Handling and stop-off	3,642	.002	882	.000
Drying	2,793	.001	24,232	.008
Rental of Hopper Cars			227,053	.079
Interest and depreciation on Wheat Board hopper cars	1,063,558	.467	1,281,737	.444
Wheat Board administrative expenses	2,003,149	.879	2,210,740	.766
Total Operating Costs	18,591,794	8.161	21,781,568	7.549
Surplus on Operations	50,593,695	22.209	31,152,957	10.798
Add: interest earned after October 31	1,256,179	.551	711,077	.247
Deduct: cost of issuing final payment	24,141	.010	31,230	.011
Surplus for Distribution to Producers	51,825,733	22.750	31,832,804	11.034

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF AMBER DURUM WHEAT BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE D

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Amber Durum Wheat Grades			
No. 1 Canada Western Amber Durum	180.00	24.043	204.043
No. 2 Canada Western Amber Durum	177.21	21.833	199.043
No. 3 Canada Western Amber Durum	175.21	18.833	194.043
No. 4 Canada Western Amber Durum	159.21	13.252	172.462
No. 5 Canada Western Amber Durum	153.21		153.210

Pool Account—Oats

Commencing August 1, 1981, as authorized by Order-in-Council, oats selected and accepted from producers for use in processing and milling for human consumption, has been set up in a separate pool under the caption "Designated Oats". As a result, the transactions described here consist mainly of marketing results related to feeding grades of oats.

Initial Payments

At the beginning of the crop year the Board was authorized to purchase oats from producers at a fixed initial price of $75.00 per tonne for No. 1 Feed Oats. Effective October 24, 1983, the initial price for No. 1 Feed Oats was increased to $100.00 per tonne.

Grade Pattern

Deliveries of Nos. 1 and 2 Canada Western Oats comprised 1.64 per cent of producer deliveries with feeding grades constituting the remaining 98.36 per cent of total receipts. Board receipts of tough and damp oats made up 6.02 per cent of deliveries.

Final Statement of Operations and Surplus for Distribution to Producers—Oats—Table E

Table E shows the operating results of the Pool Account for the 1983-84 crop year. Marketing operations resulted in a surplus of $385,062. Operating expenses totalled $857,179 or $15.475 per tonne. The principal cost was carrying charges amounting to $555,693 or $10.032 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1984, the net surplus for distribution to producers was $390,763 which represents an overall average of $7.055 per tonne on producer deliveries of 55,389 tonnes. Table F shows the total payment received by producers for the principal grades of oats delivered during the crop year.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1983-84 POOL ACCOUNT—OATS FOR THE PERIOD AUGUST 1, 1983, TO OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

TABLE E

	1983-84 Pool Account		1982-83 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	55,389 tonnes		170,900 tonnes	
	$	$	$	$
Sales value	6,738,895	121.664	19,152,559	112.069
Initial payments to producers	5,496,654	99.237	15,287,956	89.456
Gross Surplus	1,242,241	22.427	3,864,603	22.613
Deduct Operating costs				
Carrying charges				
Country elevators	374,439	6.760	1,106,878	6.477
Terminal storage	181,254	3.272	460,565	2.695
Total Carrying Charges	555,693	10.032	1,567,443	9.172
Interest	20,530	.371	225,162	1.317
Additional freight—To terminals	177,403	3.203	210,909	1.234
—Freight rate changes	28,989	.523		
Drying				
Rental of Hopper Cars			13,449	.079
Interest and depreciation on Wheat Board hopper cars	25,859	.467	75,923	.444
Wheat Board administrative expenses	48,705	.879	130,952	.766
Total Operating Costs	857,179	15.475	2,223,838	13.012
Surplus on Operations	385,062	6.952	1,640,765	9.601
Add: interest earned after October 31	9,560	.173	37,451	.219
Deduct: cost of issuing final payment	3,859	.070	14,727	.086
Surplus for Distribution to Producers	390,763	7.055	1,663,489	9.734

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE F

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	106.00	13.107	119.107
No. 2 Canada Western	104.00	13.232	117.232
Extra No. 1 Feed	102.00	9.807	111.807
No. 1 Feed	100.00	6.607	106.607
No. 2 Feed	95.92	7.687	103.607

Pool Account—Designated oats

Beginning with the crop year commencing on August 1, 1981, oats that have been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the oats for use in processing and milling for human consumption, has been set up in a separate account. This account has been labelled "Designated Oats" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial Payments

At the beginning of the crop year the Board was authorized to purchase Designated Oats from producers at fixed initial prices of $125.00 and $123.00 per tonne for Nos. 1 and 2 Canada Western Oats respectively and $119.00 per tonne for No. 1 Feed Oats. Effective October 24, 1983, the initial price for Nos. 1 and 2 Canadian Western Oats was increased to $140.00 and $138.00 per tonne respectively and $134.00 per tonne for No. 1 Feed Oats.

Supplies and Grade Pattern

Supplies of oats in the designated pool were 40,023 tonnes representing deliveries to the Board by producers during the crop year of oats which were selected and accepted by purchasers for use in processing and milling for human consumption. Receipts of Nos. 1 and 2 Canada Western Oats totalled 27,202 tonnes or 67.97 per cent of total deliveries. Feeding grades totalled 12,821 tonnes or 32.03 per cent of total receipts.

Final Statement of Operations and Surplus for Distribution to Producers—Designated Oats—Table G

Table G shows the operating results of this Pool Account for the crop year. Marketing operations resulted in a surplus of $591,895. As to operating costs, it should be noted that the Designated Oats Pool, by its very nature does not incur the handling expenses normally related to feeding grades of oats. It is not stored by the Board, being selected by the purchaser and shipped at his request from farm to processing plant via the country elevator. As a result, the only expenses incurred attributable to such oats were costs related to hopper cars owned by the Wheat Board and administrative charges totalling $53,878 or $1.346 per tonne. These expenses were more than offset by interest earnings on the accumulating surplus in the pool of $77,206 or $1.929 per tonne. After providing for the cost of issuing the final payment and adding estimated interest earnings subsequent to October 31, 1984, the net surplus for distribution to producers was $605,979 or $15.141 per tonne on producer deliveries of 40,023 tonnes. Table H shows the total payment received by producers for the principal grades of Designated Oats delivered during the crop year.

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1983-84 POOL ACCOUNT—DESIGNATED OATS FOR THE PERIOD AUGUST 1, 1983, TO OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

TABLE G

	1983-84 Pool Account		1982-83 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	40,023 tonnes		30,792 tonnes	
	$	$	$	$
Sales value	6,067,327	151.596	4,472,775	145.259
Initial prices paid to producers	5,498,760	137.390	4,225,541	137.230
Gross Surplus	568,567	14.206	247,234	8.029
Deduct Operating costs				
Interest and bank charges	(77,206)	(1.929)	(52,229)	(1.696)
Rental of Hopper Cars			2,423	.079
Interest and depreciation on Wheat Board hopper cars	18,685	.467	13,679	.444
Wheat Board administrative expenses	35,193	.879	23,594	.766
Total Operating Costs	(23,328)	(.583)	(12,533)	(.407)
Surplus on Operations	591,895	14.789	259,767	8.436
Add: interest earned after October 31	14,696	.367	5,929	.193
Deduct: cost of issuing final payment	612	.015	657	.021
Surplus for Distribution to Producers	605,979	15.141	265,039	8.608

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED OATS BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE H

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Oats Grades			
No. 1 Canada Western	140.00	16.832	156.832
No. 2 Canada Western	138.00	16.832	154.832
Extra No. 1 Feed	136.00	12.332	148.332
No. 1 Feed	134.00	10.332	144.332
No. 2 Feed	130.00	12.332	142.332

Pool Account—Barley

Since August 1, 1975, as authorized by Order-in-Council, barley selected and accepted from producers for the use of malting, pot or pearling, has been set up in a separate pool under the caption "Designated Barley". As a result, the transactions remaining in the Barley Pool Account described here consist mainly of marketing results related to feeding grades of barley.

Initial Payments

At the beginning of the crop year the Board was authorized to purchase barley from producers at a fixed initial price of $95.00 per tonne for No. 1 Feed Barley. Effective October 24, 1983, the intial price for No. 1 Feed Barley was increased to $110.00 per tonne.

Supplies and Grade Pattern

Supplies in the regular Feed Barley pool were 4,031,483 tonnes comprised of 4,007,756 tonnes delivered by producers and 23,727 tonnes acquired from other than producers. Deliveries of Nos. 1 and 2 Feed Barley comprised 98.67 per cent of the producer deliveries in the pool. Board receipts of tough and damp barley made up 4.41 per cent of deliveries.

Final Statement of Operations and Surplus for Distribution to Producers—Barley—Table I

Table I shows the operating results of the Pool Account for the crop year. Marketing operations resulted in a surplus of $110,509,643. Operating expenses totalled $7,999,538 for the year or $1.996 per tonne. The principal cost was carrying charges amounting to $6,929,501 or $1.729 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1984, the net surplus for distribution to producers was $113,185,268. This represents an overall average of $28.242 per tonne on producer deliveries of 4,007,756 tonnes. Table J shows the total payment received by producers for No. 1 Feed Barley as $138.023 per tonne.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1983-84 POOL ACCOUNT—BARLEY FOR THE PERIOD AUGUST 1, 1983, TO OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

TABLE I

	1983-84 Pool Account		1982-83 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	4,007,756 tonnes		4,574,888 tonnes	
	$	$	$	$
Sales value	557,270,427	139.048	517,403,578	113.097
Initial payments to producers	438,761,246	109.478	500,382,278	109.376
Gross Surplus	118,509,181	29.570	17,021,300	3.721
Deduct Operating costs				
Carrying charges				
Country elevators	4,683,339	1.169	11,634,461	2.543
Terminal storage	2,246,162	.560	2,827,574	.618
Total Carrying Charges	6,929,501	1.729	14,462,035	3.161
Interest	(7,543,393)	(1.882)	(265,115)	(.058)
Demurrage	1,941,439	.484	1,031,954	.226
Additional freight—To terminals	902,833	.225	1,266,470	.277
—Freight rate changes	207,308	.052		
Handling and stop-off	(108,820)	(.027)	(33,710)	(.007)
Drying	275,505	.069	205,978	.045
Rental of Hopper Cars			360,030	.079
Interest and depreciation on Wheat Board hopper cars	1,871,085	.467	2,032,403	.444
Wheat Board administrative expenses	3,524,080	.879	3,505,490	.766
Total Operating Costs	7,999,538	1.996	22,565,535	4.933
Surplus (Deficit) on Operations	110,509,643	27.574	(5,544,235)	(1.212)
Add: interest earned after October 31	2,743,818	.685		
Deduct: cost of issuing final payment	68,193	.017		
Surplus for Distribution to Producers	113,185,268	28.242		

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE J

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Barley Grades			
No. 1 Canada Western Six-Row	112.93	28.593	141.523
No. 2 Canada Western Six-Row	111.93	28.593	140.523
No. 2 Canada Western Two-Row	111.93	28.593	140.523
No. 1 Feed	110.00	28.023	138.023
No. 2 Feed	107.43	29.903	137.333

Pool Account — Designated Barley

As stated previously, since August 1, 1975, barley that has been delivered to the Board to be sold by the Board to purchasers who have selected and accepted the barley for the use of malting, pot or pearling, has been set up in a separate Pool Account. This account has been labelled "Designated Barley" and the results of operations on this account with comment thereon are contained in this section of the report.

Initial Payments

During the crop year the Board was authorized to purchase Designated Barley from producers at a fixed initial price of $140.00 per tonne for No. 2 Canada Western Six-Row and No. 2 Canada Western Two-Row.

Supplies and Grade Pattern

Supplies of barley in the designated pool were 1,004,377 tonnes representing deliveries to the Board by producers during the crop year of barley which has been selected and accepted by purchasers for the use of malting, pot or pearling. Of these receipts 753,804 tonnes or 75.05 per cent were row grades and 250,573 tonnes or 24.95 per cent were feeding grades. Receipts of tough and damp grades totalled 6,030 tonnes or .60 per cent of total.

THE CANADIAN WHEAT BOARD—*Continued*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Final Statement of Operations and Surplus for Distribution to Producers — Designated Barley — Table K

Table K shows the operating results of this Pool Account for the crop year. Marketing operations resulted in a surplus of $31,381,262. As to operating costs, it should be noted that the Designated Barley by its very nature does not incur the handling expenses normally related to feeding grades of barley or other grains. It is not stored by the Board, being selected by the processor (buyer) from a producer's sample and is shipped on buyer's call directly from farm to processing plant via the country elevator. As a result the only expenses incurred attributable to such barley were costs related to hopper cars owned by the Wheat Board and administrative charges totalling $1,352,074 or $1.346 per tonne. These expenses were more than offset by interest earnings on the accumulating surplus in the pool of $3,836,353 or $3.819 per tonne. After allowing for the cost of issuing the final payment and estimated interest earnings subsequent to October 31, 1984, the net surplus for distribution to producers was $32,149,480 or $32.009 per tonne on producer deliveries of 1,004,377 tonnes. This is compared to $8,670,924 or $8.419 per tonne for the previous year. Table L shows the total payment received by producers for the principal grades of Designated Barley. The final return to producers for deliveries of No. 2 Canada Western Six-Row and No. 2 Canada Western Two-Row was $168.085 and $176.625 respectively, compared to $163.377 and $169.036 for these two grades respectively in the previous pool.

STATEMENT OF OPERATIONS AND SURPLUS FOR DISTRIBUTION TO PRODUCERS ON THE 1983-84 POOL ACCOUNT—DESIGNATED BARLEY FOR THE PERIOD AUGUST 1, 1983, TO OCTOBER 31, 1984

(with prior year figures for the 1982-83 Pool Account for comparison)

TABLE K

	1983-84 Pool Account		1982-83 Pool Account	
	Amount	Rate per tonne	Amount	Rate per tonne
Receipts from producers	1,004,377 tonnes		1,029,868 tonnes	
	$	$	$	$
Sales value	168,836,744	168.101	169,135,392	164.230
Initial payments to producers	139,939,761	139.330	161,381,046	156.701
Gross Surplus	28,896,983	28.771	7,754,346	7.529
Deduct Operating Costs				
Interest	(3,836,353)	(3.819)	(2,063,962)	(2.004)
Rental of Hopper Cars			81,047	.079
Interest and depreciation on Wheat Board hopper cars	468,910	.467	457,521	.444
Wheat Board administrative expenses	883,164	.879	789,132	.766
Total Operating Costs	(2,484,279)	(2.473)	(736,262)	(.715)
Surplus on Operations	31,381,262	31.244	8,490,608	8.244
Add: interest earned after October 31	779,158	.776	193,801	.188
Deduct: cost of issuing final payment	10,940	.011	13,485	.013
Surplus for Distribution to Producers	32,149,480	32.009	8,670,924	8.419

TOTAL PAYMENTS RECEIVED BY PRODUCERS FOR PRINCIPAL GRADES OF DESIGNATED BARLEY BASIS IN STORE THUNDER BAY OR VANCOUVER

TABLE L

Grade	Initial payments	Final payments	Total
	(dollars per tonne)		
Designated Barley Grades			
No. 1 Canada Western Six-Row	141.27	27.815	169.085
No. 2 Canada Western Six-Row	140.00	28.085	168.085
No. 1 Canada Western Two-Row	141.27	37.626	178.896
No. 2 Canada Western Two-Row	140.00	36.625	176.625
No. 1 Feed	136.77	30.215	166.985
No. 2 Feed	134.77	28.815	163.585

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Continued*

Notes to financial statements

The following notes are an integral part of the financial statements.

1. Accounting Policies

(a) Operating Results and Valuation of Stocks of Grain

The annual accounts at July 31 include the final operating results of all pool accounts for the crop year ended July 31 when marketing operations have been completed before the issuance of the annual report for that year. In determining the surpluses available for distribution on such pools the accounts of the Board at July 31 include:

(i) the stocks of such grains on hand at that date at the values which were ultimately received from the sale thereof basis in store Thunder Bay, Vancouver or Churchill; and

(ii) provision for all expenses incurred or to be incurred before the sales proceeds are realized in cash or in bills of exchange, including a charge for the portion of administrative and general expenses to be incurred subsequent to July 31 but relating to the marketing and accounting for the grains in the various pools before they are closed.

For pool accounts for which marketing operations have not been completed before the issuance of the annual report, the unsold stocks at July 31 are valued at cost, which is the initial price paid to producers, and no provision is made for carrying costs, interest, and administrative expenses beyond that date. Any debit or credit balance in these accounts is carried on the balance sheet.

(b) Foreign Currency Translations

Bills of exchange receivable in United States funds which are covered by forward exchange contracts are translated at the contract rates. In all other cases, bills of exchange receivable and bank loans payable in United States funds are translated at the rate of exchange in effect as at the balance sheet date, as is also the liability for debentures repayable in United States funds.

Foreign exchange adjustments arising from conversion of bills of exchange and bank loans are included in operating results. Adjustments arising from conversion of debenture debt are amortized over the term of the debentures.

(c) Depreciation

The rates of depreciation being applied are intended to fully depreciate assets over their expected lives and are as follows:

Hopper cars	30 years
Office building	40 years
Office furniture and equipment	10 years
Automotive equipment	2 years

(to ⅓ residual value)

(d) Administration and General Expenses

Administration and general expenses, except for that portion of such expenses attributable to distributing final payments to producers, are allocated to the various pool account operations to which the services relate on the basis of the relative tonnage. Expenses attributable to final payments are allocated on the basis of the number of producers receiving payments from the various pool accounts.

2. Bills of exchange plus accrued interest

Of the total bills of exchange receivable, $1,330,848,725 (1983—$962,977,686) represents the Canadian equivalent of $1,016,302,959 (1983—$780,940,464) repayable in United States funds.

The balances receivable arise from sales of grain to Brazil, Egypt, German Democratic Republic, Haiti, Iraq, Israel, Mexico, Jamaica, Peru, Poland and Zambia. The terms call for payment in full within 36 months or less from time of shipment, except for Poland, Peru and Zambia where the Board, together with the Canadian Government, have agreed to reschedule certain receivables beyond their original maturity dates. Terms of such reschedulings call for payment of interest and the rescheduled debt within eight years. As at July 31, total reschedulings amounted to $155,242,824 including $38,339,041 which is the Canadian equivalent of $29,570,040 receivable in United States currency. Subsequent to year end, the Government of Canada and other creditor nations agreed to a further rescheduling of Zambian debt that had earlier been rescheduled. Included in the reschedulings referred to earlier in this paragraph is $5,981,939 which will form part of this further rescheduling.

Besides rescheduling certain obligations that matured during 1981, Poland has not made payment of any principal and interest amounts that matured in the period January 1, 1982, to the close of the current crop year. As at July 31, 1984, unpaid amounts totalled $1,165,761,318 which includes the Canadian equivalent of $338,333,491 receivable in United States funds. It is expected that all unpaid amounts maturing during the 1982, 1983 and 1984 calendar years, amounting to $1,366,860,889 including the Canadian equivalent of $526,409,691 receivable in United States funds will be the subject of a further rescheduling agreement in early 1985 in accordance with the multi-lateral arrangement concluded between Poland and official creditors.

During the crop year the Government of Canada and other creditor nations agreed to reschedule over an eight year period certain obligations owing by Brazil. The Board, together with the Government of Canada, concluded the bilateral Rescheduling Agreement subsequent to the year end. The accounts of the Board at July 31, 1984, include $316,109,424 which was subject to rescheduling under this agreement.

Also, during the crop year the Board, together with Government of Canada agreed to regularized payments from Haiti of amounts that had fallen into arrears. The accounts of the Board at July 31, 1984, included $11,634,610 which will be repaid in regular equal monthly payments. This amount is expected to be fully repaid within 36 months.

Subsequent to year end the Government of Canada and other creditor nations agreed to reschedule over a nine-year period certain obligations owing by Jamaica. The accounts of the Board at July 31, 1984, include $6,846,942 which will be subject to rescheduling under this arrangement.

Credit sales are made within limits established by the Government of Canada which guarantees the Board's borrowings incurred to finance such sales, both as to principal and interest.

3. Accounts receivable

Settlement on amounts due from Board agents on sales completed as at July 31 were received shortly after that date. Sundry accounts receivable consists mainly of freight costs which are recovered on completed sales.

4. Covered Hopper Cars

The Board purchased 2,000 covered hopper cars in 1979-80 having an original cost of $90,555,623 with accumulated depreciation of $13,443,561 to July 31, 1984. Of these 2,000 cars, 21 cars have been wrecked and dismantled leaving 1,979 still in the fleet as at the year end. The Board is reimbursed for destroyed cars under an operating agreement with the Canadian National Railway.

THE CANADIAN WHEAT BOARD—*Concluded*

FINANCIAL RESULTS AND NOTES TO FINANCIAL STATEMENTS—*Concluded*

5. Liability to banks

Details of bank borrowings are as follows:

	July 31	
	1984	1983
	$	$
Ordinary operations	150,914,705	82,219,221
Loans to finance credit sales	3,012,037,450	2,350,452,449
	3,162,952,155	2,432,671,670

Of the total liability $1,329,541,729 (1983—$962,313,138) represents the Canadian equivalent of $1,015,304,871 (1983—$780,401,539) repayable in United States funds.

The Board's borrowings from chartered banks are guaranteed by the Government of Canada.

6. Debentures payable

The debentures with a face value of U.S. $50,000,000 were issued on December 1, 1982, at a price of $99.50 per $100, and bear interest at 11¼% per annum payable each December 1. No principal repayments are required until maturity on December 1, 1990. Under certain circumstances the Board may redeem the debentures in whole or in part prior to maturity. Depending upon the particular circumstances giving rise to any early redemption, a premium may be payable on the principal amount redeemed.

The debentures are secured by a charge against grain held by the Board.

7. Liability to agents for grain purchased from producers

Grain companies acting in the capacity of agents of the Board accept deliveries from producers at country elevators and pay the producers on behalf of the Board based on the Board's initial price in effect. Settlement is not made by the Board for these purchases until delivery to the Board is completed by its agents at terminal or mill position. Liability to agents amounting to $826,390,827 (1983—$1,098,454,073) represents the amount payable by the Board to its agents for 5,064,789 (1983—6,980,841) tonnes of wheat, amber durum wheat, oats and barley on hand at country elevator points and in transit at July 31 for which delivery to and settlement by the Board is to be completed subsequent to year end date.

8. Liability to agents for deferred cash tickets

Grain companies as agents of the Board deposit with the Board in trust the proceeds of deferred cash tickets issued for Board grain. These monies are returned to the grain companies to cover producer deferred cash tickets maturing predominately during the first days of the following calendar year.

9. Accrued expenses and accounts payable

This item principally comprises accrued carrying charges, storage, interest and transportation charges to July 31, 1984, together with all other unpaid sundry accounts as at the foregoing date. It also includes provisions for all charges relating to the marketing of Pool Accounts for wheat, amber durum wheat, oats, designated oats, barley and designated barley for the period from August 1, 1984, to completion of operations on October 31, 1984.

10. Special account — Net balance of undistributed payment accounts

In accordance with the provision of Section 30 of the Canadian Wheat Board Act the Governor in Council may authorize the Board to transfer to a Special Account the unclaimed balances remaining in payment accounts which have been payable to producers for a period of six years or more. In addition to providing for payment of proper claims from producers against these old payment accounts, the Section further provides that these funds shall be used for purposes as the Governor in Council upon the recommendations of the Board may deem to be for the benefit of producers.

11. Provision for final payment expenses

This represents the balance of the Board's reserve for final payment expenses of pool accounts that have been closed. Six years after particular accounts have been closed, the remaining reserves for these pools are transferred to the special account by Order-in-Council.

12. Lease commitments

The Board, as an agent of Her Majesty in Right of Canada, is the lessor of 2,000 covered hopper cars for the Government of Canada. All lease costs are recoverable from the Government and are not a charge to the operations of the Board. Total payments associated with leases in the year ended July 31, 1984, amounting to $16,166,224 (1983—$16,272,614) have been recovered by the Board. Lease terms are for 20 and 25 years.

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE

AUDITOR'S REPORT

TO THE INTERNATIONAL DEVELOPMENT RESEARCH CENTRE
AND
THE RIGHT HONOURABLE CHARLES JOSEPH CLARK, P.C., M.P.
SECRETARY OF STATE FOR EXTERNAL AFFAIRS

I have examined the balance sheet of the International Development Research Centre as at March 31, 1985 and the statements of operations, equity of Canada and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Centre as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
June 14, 1985

BALANCE SHEET AS AT MARCH 31, 1985

ASSETS	1985 $	1984 $
Current		
Cash	467,781	292,165
Investments (Note 3)	14,768,861	16,379,708
Accounts receivable	444,586	685,257
Prepaid expenses	827,819	661,244
	16,509,047	18,018,374
Recoverable deposits	435,329	182,806
Property and equipment (Note 4)	3,350,611	3,501,636
	20,294,987	21,702,816
	20,294,987	21,702,816

LIABILITIES	1985 $	1984 $
Current		
Accounts payable and accrued liabilities (Note 5)	9,453,247	10,736,463
Funds provided for contract research	268,100	387,985
Obligation under capital lease	69,903	58,966
	9,791,250	11,183,414
Long-term		
Obligation under capital lease (Note 6)	275,331	345,233
Accrued employee separation benefits	2,199,784	2,255,458
	2,475,115	2,600,691
	12,266,365	13,784,105
EQUITY		
Equity of Canada	8,028,622	7,918,711
	20,294,987	21,702,816

Approved:

V. G. JORSSEN
Comptroller General and Treasurer

IVAN L. HEAD
President

INTERNATIONAL DEVELOPMENT RESEARCH CENTRE—*Continued*

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Expenditure		
Development research		
Project grants	42,698,341	35,028,345
Centre projects	6,192,636	6,470,802
	48,890,977	41,499,147
Research related activities		
Project development and support	4,543,729	3,197,026
Information dissemination	1,975,359	1,839,571
Development resea[illegible]brary	1,212,198	1,138,760
	7,731,286	6,175,357
Research operational support		
Technical support	10,675,987	8,704,415
Regional and liaison offices	4,456,076	3,477,706
Division management	3,997,117	3,376,809
	19,129,180	15,558,930
Contract research	494,900	436,935
Total research and support expenditure (Schedule 1)	76,246,343	63,670,369
General management expenditure (Schedule 2)	8,303,128	6,940,920
	84,549,471	70,611,289
Revenue		
Grant from Parliament of Canada	81,000,000	67,400,000
Investment and other income	3,164,482	2,638,579
Contract research	494,900	436,935
	84,659,382	70,475,514
Excess of revenue over expenditure (expenditure over revenue)	109,911	(135,775)

STATEMENT OF EQUITY OF CANADA
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Balance at the beginning of the year	7,918,711	8,054,486
Excess of revenue over expenditure (expenditure over revenue)	109,911	(135,775)
Balance at the end of the year	8,028,622	7,918,711

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1985

	1985	1984
	$	$
Source of funds		
Operations		
Excess of revenue over expenditure (expenditure over revenue)	109,911	(135,775)
Items not affecting funds		
Depreciation and amortization	875,896	645,832
Write-off of systems software	358,378	
Provision for employee separation benefits	250,893	200,514
(Gain) Loss on disposal of property and equipment	(52,333)	365
	1,542,745	710,936
Proceeds on disposal of property and equipment	83,820	15,099
Increase in current items other than cash and investments		2,286,133
Obligation under capital lease		366,574
	1,626,565	3,378,742
Use of funds		
Decrease in current items other than cash and investments	1,318,068	
Additions to property and equipment	1,114,735	1,315,196
Payment of employee separation benefits	306,568	347,993
Increase in recoverable deposits	252,523	29,648
Reduction of obligation under capital lease	69,902	21,341
	3,061,796	1,714,178
(Decrease) Increase in funds	(1,435,231)	1,664,564
Funds at the beginning of the year	16,671,873	15,007,309
Funds at the end of the year	15,236,642	16,671,873
Represented by		
Cash	467,781	292,165
Investments	14,768,861	16,379,708
	15,236,642	16,671,873

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1985

1. Authority and objective

The International Development Research Centre as a Corporation without share capital was established in 1970 by the Parliament of Canada through the International Development Research Centre Act. The annual grant received from the Parliament of Canada is pursuant to External Affairs Votes 60 and 45 for the years ended March 31, 1985 and 1984 respectively.

The objective of the Centre is to initiate, encourage, support, and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical, and other knowledge to the economic and social advancement of those regions.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies:

Property and equipment

Property and equipment are recorded at cost and depreciated over their estimated useful lives. Leasehold improvements are amortized over the terms of the respective leases. The methods and rates used to provide for the depreciation and amortization of property and equipment are as follows:

	Method	Rate
Computer hardware	Straight line	20%
Leasehold improvements	Straight line	6⅔%-33⅓%
Office furniture and equipment	Diminishing balance	20%
Vehicles	Diminishing balance	30%
Equipment under capital lease	Straight line	20%

Research expenditure

Certain expenditures for development research, research related activities, and contract research are charged to operations when disbursed and as they become due under the terms of contractual agreements. All other research expenditure is recorded on an accrual basis.

Contract research

The Centre enters into agreements to undertake contract research on behalf of various donor agencies. The Centre recognizes contract research revenue at the time that the related expenditure is incurred. Funds received in excess of contract research expenditure incurred are reflected in current liabilities.

Pension costs

Employees of the Centre are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from the employees and the Centre. These contributions represent the total liability of the Centre and are recognized in the accounts on a current basis.

Income taxes

The Centre is exempt from any liability for income taxes.

Foreign currency translation

Monetary assets and liabilities are translated into Canadian dollars at the rate of exchange in effect at year-end. Non-monetary assets are translated at rates prevailing at the respective transaction dates. Foreign currency transactions are translated into Canadian dollars by the use of an average exchange rate that closely approximates the rate in effect at the transaction date. Exchange gains and losses are included in operations for the current period.

3. Investments

Investments consist of short-term notes and deposits and treasury bills held with:

	1985	1984
	$	$
Canadian chartered banks	12,194,159	9,448,940
Governments and governmental enterprises	1,084,412	5,949,218
Commercial enterprises	990,290	981,550
Trust and mortgage companies	500,000	
	14,768,861	16,379,708

4. Property and equipment

	1985			1984
	Cost	Accumulated depreciation and amortization	Net	Net
	$	$	$	$
Computer hardware and systems software	1,803,714	719,164	1,084,550	1,245,541
Leasehold improvements	1,775,403	1,072,452	702,951	852,480
Office furniture and equipment	1,471,662	707,264	764,398	637,476
Vehicles	684,776	271,272	413,504	328,208
Equipment under capital lease	472,794	87,586	385,208	437,931
	6,208,349	2,857,738	3,350,611	3,501,636

The Centre has written off prior year software undepreciated costs amounting to $239,415 and current year software purchases amounting to $118,963. Future software costs will be expensed when incurred. Depreciation and amortization for the year ended March 31, 1985 amounted to $875,896 ($645,832 for 1984).

5. Accounts payable and accrued liabilities

	1985	1984
	$	$
Accrued liabilities—Projects	6,475,773	7,491,383
Accrued annual and other leave benefits	1,287,894	1,421,118
Other	1,689,580	1,823,962
	9,453,247	10,736,463

6. Long-term obligation under capital lease

The future minimum lease payments under capital lease are as follows:

	1985	1984
	$	$
Year ending March 31		
1985		108,636
1986	108,636	108,636
1987	108,636	108,636
1988	108,636	108,636
1989	108,636	108,636
Total future minimum lease payments	434,544	543,180
Less amount representing interest at 13.5%	89,310	138,981
Present value of the obligation	345,234	404,199
Less current portion	69,903	58,966
	275,331	345,233

The obligation under capital lease is recorded at an amount equal to the present value of the minimum lease payments using the interest rate of 13.5% implicit in the lease.

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1985—*Concluded*

7. Operating leases

The Centre has entered into various lease arrangements for office premises, equipment, and staff accommodation, in Canada and in various countries. The total payments under such lease arrangements will be as follows:

	$
Year ending March 31	
1986	2,733,558
1987	2,048,974
1988	766,965
1989	16,300
Other	
	5,565,797

8. Contractual commitments—Project grants and project development

The Centre is committed to make payments totalling up to $79,400,000 during the next 4 years subject to funds being provided by Parliament and subject to compliance by recipients with the terms of project agreements. The Centre has also submitted formal grant offers to prospective recipients totalling $25,300,000 and is awaiting acceptance of these offers.

9. Subsequent Event

The Budget Papers tabled in the House of Commons by the Minister of Finance on May 23, 1985 provided for the recovery of $15 million from the Centre in 1985-86. The Centre is currently discussing this proposed transaction with the Canadian Government.

10. Contingencies

The Centre is a defendant in an action for damages and costs allegedly sustained by the plaintiff. Management and counsel are of the opinion that the Centre has defenses against any significant claim and accordingly no provision has been made in the financial statements in respect of this claim.

SCHEDULE OF RESEARCH AND SUPPORT EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1985

SCHEDULE 1

	1985					1984
	Development research	Research related activities	Research operational support	Contract research	Total	Total
	$	$	$	$	$	$
Programs						
Agriculture, Food and Nutrition Sciences	16,171,230	551,041	3,775,770	109,590	20,607,631	17,852,339
Social Sciences	11,392,867	792,641	3,187,609	74,800	15,447,917	14,286,766
Information Sciences	6,780,358	577,572	2,054,305		9,412,235	7,742,052
Health Sciences	6,595,751	424,162	1,884,192	75,848	8,979,953	7,308,020
Fellowship and Awards	3,868,803	134,723	666,848		4,670,374	3,631,499
Cooperative Programs	2,356,322	501,457	947,686		3,805,465	2,375,303
Program related activities						
Regional, Liaison Offices and Coordination Unit		633,699	4,553,863		5,187,562	3,965,729
Information Dissemination	359,500	1,975,358	1,500,650	48,527	3,884,035	3,274,622
Special Program Activities	1,339,093	569,012		143,229	2,051,334	1,288,851
Development Research Library		1,212,198			1,212,198	1,138,760
External Liaison and Relations	27,053	359,423	558,257	42,906	987,639	806,428
	48,890,977	7,731,286	19,129,180	494,900	76,246,343	63,670,369

SCHEDULE OF GENERAL MANAGEMENT EXPENDITURE FOR THE YEAR ENDED MARCH 31, 1985

SCHEDULE 2

	1985	1984
	$	$
Salaries and benefits	5,448,313	4,623,727
Depreciation and amortization	692,153	358,925
Rent and accommodation	615,341	515,448
Office and sundry	473,652	490,853
Travel and relocation	457,114	414,663
Governors' meetings	246,279	171,286
Professional and special services	198,149	203,285
Telecommunications	111,792	123,850
Interest	49,671	23,924
Insurance	10,664	14,959
	8,303,128	6,940,920

NATIONAL ARTS CENTRE CORPORATION

AUDITOR'S REPORT

TO THE CHAIRMAN
BOARD OF TRUSTEES
OF THE NATIONAL ARTS CENTRE CORPORATION

I have examined the balance sheet of the National Arts Centre Corporation as at August 31, 1984 and the statements of revenue and expenses, deficit and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at August 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for capital acquisitions as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

KENNETH M. DYE, F.C.A.
Auditor General of Canada

Ottawa, Canada
November 16, 1984

BALANCE SHEET AS AT AUGUST 31, 1984

ASSETS	1984	1983
	$	$
Current		
Cash	184,995	227,757
Short-term investments	8,766,206	11,435,850
Accounts receivable (Note 4)	683,343	762,397
Inventories	438,106	417,580
Costs of programmes in progress	411,123	455,914
Prepaid expenses	262,041	382,343
	10,745,814	13,681,841
Fixed assets (Note 5)	3,367,780	1,902,252
	14,113,594	15,584,093

LIABILITIES	1984	1983
	$	$
Current		
Accounts payable and accrued liabilities (Note 6)	2,208,668	2,145,115
Deferred revenue (Note 7)	2,045,422	1,549,679
Current portion of long-term obligation	64,008	55,883
Deferred parliamentary appropriations		
Operating (Note 8)	8,652,000	8,415,700
Extraordinary building repairs (Note 9)	1,100,358	2,015,702
	14,070,456	14,182,079
Long-term obligation under capital lease (Note 10)	67,092	131,100
Provision for employee termination benefits	357,812	297,365
	424,904	428,465
	14,495,360	14,610,544
EQUITY (DEFICIENCY) OF CANADA		
(Deficit) surplus	(381,766)	973,549
	14,113,594	15,584,093

Approved by Management:

D.J.A. MACSWEEN
Director General

R. BLACKBURN
Assistant Director General
Finance and Administration

Approved by the Board of Trustees:

CLAUDE C. FRENETTE
Vice-Chairman

B. PRÉFONTAINE
Member

NATIONAL ARTS CENTRE CORPORATION—*Continued*

STATEMENT OF REVENUE AND EXPENSES
FOR THE YEAR ENDED AUGUST 31, 1984

	1984	1983
	$	$
Operating revenue		
Performing arts programmes (Schedule 1)	6,617,050	6,325,821
Restaurants (Schedule 2)	2,644,111	2,387,966
Garage (Schedule 3)	1,288,157	1,145,751
Rentals	254,543	259,531
Boutique (Schedule 7)	55,741	
Other	758,563	722,336
	11,618,165	10,841,405
Operating expenses		
Performing arts programmes (Schedule 1)		
Direct operating costs	14,130,270	13,416,632
Support services	3,176,217	2,881,910
Restaurants (Schedule 2)	2,723,395	2,438,098
Garage (Schedule 3)	442,129	364,760
Operation of the building (Schedule 4)	4,255,475	3,714,797
Administrative services (Schedule 5)	3,654,809	3,741,023
Boutique (Schedule 7)	97,939	
	28,480,234	26,557,220
Excess of operating expenses over operating revenue	16,862,069	15,715,815
Other income		
Interest on short-term investments	666,054	1,075,646
Regional municipal grant	245,000	230,000
	911,054	1,305,646
Excess of expenses over revenue	15,951,015	14,410,169

STATEMENT OF DEFICIT
FOR THE YEAR ENDED AUGUST 31, 1984

	1984	1983
	$	$
(Deficit) surplus at beginning of the year		
As previously reported	(669,485)	387,994
Change in accounting policy (Note 3)		
Building, equipment and leasehold improvements	1,555,906	981,507
Land and uncompleted capital projects	115,240	90,000
Equipment and obligation under capital lease	(28,112)	(29,183)
As restated	973,549	1,430,318
Excess of expenses over revenue	(15,951,015)	(14,410,169)
	(14,977,466)	(12,979,851)
Parliamentary appropriation—Operating	14,595,700	13,953,400
(Deficit) surplus at end of the year	(381,766)	973,549

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 1984

	1984	1983
	$	$
Source of funds		
Parliamentary appropriations		
Operating	14,595,700	13,953,400
Extraordinary building repairs	915,344	1,303,166
Interest on short-term investments and regional municipal grant	911,054	1,305,646
	16,422,098	16,562,212
Application of funds		
Excess of operating expenses over operating revenue	16,862,069	15,715,815
Item not requiring an outlay of funds		
Increase in the provision for employee termination benefits	(60,447)	(34,360)
Depreciation and amortization	(540,025)	(341,271)
Funds applied to operations	16,261,597	15,340,184
Additions to fixed assets	2,005,553	965,426
Extraordinary building repairs	915,344	1,303,166
Decrease in long-term obligation under capital lease	64,008	55,883
	19,246,502	17,664,659
Decrease in working capital	(2,824,404)	(1,102,447)
Working capital (deficiency) at beginning of the year	(500,238)	602,209
Working capital (deficiency) at end of the year	(3,324,642)	(500,238)

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1984

1. Objectives and operations

The objectives of the Corporation are: to operate and maintain the National Arts Centre; to develop the performing arts in the National Capital Region; and to assist the Canada Council in the development of the performing arts elsewhere in Canada.

In furtherance of its objectives, the Corporation may arrange for and sponsor performing arts activities at the Centre; encourage and assist in the development of performing arts companies resident at the Centre; arrange for or sponsor radio and television broadcasts and the showing of films in the Centre; provide accommodation at the Centre, on such terms and conditions as the Corporation may fix, for national and local organizations whose objects include the development and encouragement of the performing arts in Canada; and, at the request of the Government of Canada or the Canada Council, arrange for performances elsewhere in Canada by performing arts companies, whether resident or non-resident in Canada, and arrange for performances outside Canada by performing arts companies resident in Canada.

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1984—*Continued*

With a view to achieving the objectives, Her Majesty demised and leased the National Arts Centre building complex to the Corporation for a period of twenty years, expiring May 31, 1989. Under the terms of the lease, the Corporation is responsible for maintenance and operation of the building complex, but is not required to pay for the use of the complex.

2. Significant accounting policies

(a) Basis of accounting

The accounts of the Corporation are maintained on an accrual basis.

(b) Short-term investments

Short-term investments are carried at cost which approximates market value.

(c) Grants

Grants are recorded as revenue in the year in which the grantors make firm commitments to the Corporation.

(d) Costs of programmes in progress

Direct costs, including advances to performing companies and artists, incurred prior to the end of the year for programmes in progress are deferred and charged to expense in the year in which the programmes terminate. Indirect costs and common services not attributable to particular performances are charged to expense in the year in which they are incurred.

(e) Inventories

Inventories are valued at the lower of cost and net realizable value (food, beverages and boutique materials) or replacement cost (production materials).

(f) Fixed assets

Fixed assets used in the operations, other than the NAC complex, are recorded at cost. Depreciation and amortization are calculated on the straight-line method, as follows:

Building—l'Atelier	20 years
Equipment	5 and 7 years
Leasehold improvements	10 years

Gains and losses on disposals of fixed assets are credited or charged to operations.

Cost of uncompleted capital projects are transferred to the appropriate fixed asset classification upon completion, and are then depreciated or amortized according to the Corporation's policy.

Extraordinary repairs to the NAC building complex are deducted from the parliamentary appropriation received for that purpose and are not capitalized.

(g) Deferred revenue

Revenue from tickets sold prior to the end of the year for programmes in progress is deferred and credited to revenue in the year in which the programmes terminate. Gift certificates and exchange vouchers not redeemed within three years of the year of their issuance are written off and credited to revenue. A percentage of those less than three years old is also credited to revenue.

(h) Capital lease

The equipment and related obligation for capital lease are recorded at an amount equal to the present value of future lease payments. Equipment recorded under capital lease is amortized on a straight-line method using the Corporation's policy on fixed assets. Obligation under capital lease is reduced by rental payments net of imputed interest.

(i) Operating expense

Expenses of performing arts programmes do not include costs relating to building and equipment maintenance, utilities, administrative services, furniture and equipment. Expenses of restaurants, garage and boutique do not include costs relating to utilities, administrative services and building maintenance. These costs are disclosed respectively as operation of the building expenses and administrative services.

(j) Pension plan

Employees of the Corporation participate in the Public Service Superannuation plan, administered by the Government of Canada. Contributions to the plan are required by both the employees and the Corporation. These contributions represent the Corporation's total obligation and are recorded as they become due.

(k) Employee termination benefits

Employees of the Corporation are entitled to specified benefits on termination as provided for under labour contracts and conditions of employment. The liability for these benefits is recorded in the accounts as the benefits accrue to the employees under the respective terms of employment.

(l) Parliamentary appropriations

The parliamentary appropriation for operations, received during the year ended August 31, is in respect of the Government of Canada's fiscal year ending on March 31 of the following year. Accordingly, as the amount received up to August 31 represents the total appropriation, $^{7}/_{12}$ths is deferred to the following year and the balance, along with the amount deferred from the previous year, is credited to the Statement of Deficit.

The parliamentary appropriation received for extraordinary building repairs is considered as deferred revenue until used. An amount equal to the repairs incurred during the year is deducted from the deferred parliamentary appropriation—Extraordinary building repairs. Should the total cost of the repairs be less than the amount received, the balance will be returned to the Consolidated Revenue Fund.

3. Change in accounting policy

During the year, the Corporation applied retroactively the following change to its accounting policy concerning the method of accounting for capital acquisitions, in order to provide a better matching of revenue and expenses:

(a) Building, equipment, leasehold improvements and equipment under capital lease, formerly charged to expenditure in the year of acquisition, are now capitalized and depreciated.

(b) Land and uncompleted capital projects, formerly charged to expenditure in the year of acquisition, are now capitalized.

As a result of these changes, the excess of expenses over revenue for the years ended August 31, 1984 and 1983 have been decreased by $1,572,672 and $600,710, respectively.

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1984—*Continued*

4. Accounts receivable

	1914	1983
	$	$
Customers' accounts	510,162	513,563
Allowance for bad debts	(39,394)	(25,211)
	470,768	488,352
Grants	66,227	57,500
Accrued interest	65,392	105,757
Loans to musicians—Purchase of instruments	61,250	96,785
Other	19,706	14,003
	683,343	762,397

5. Fixed assets

	1984			1983
	Cost	Accumulated depreciation	Net book value	Net book value
	$	$	$	$
Land	90,000		90000	90,000
Building—l'Atelier	298,069	44,072	253997	268,901
Equipment	2,482,765	986,560	1,496205	884,360
Equipment under capital lease	302,025	190,872	111153	158,871
Leasehold improvements	1,475,264	363,614	1,111650	419,495
Uncompleted capital projects	304,775		304775	80,625
	4,952,898	1,585,118	3,367780	1,902,252

6. Accounts payable and accrued liabilities

	1984	1983
	$	$
Trade	1,207,652	1,170,166
Accrued salaries and annual leave	524,121	553,307
Payroll deductions and sales tax	460,281	373,438
Holdbacks on contracts	16,612	48,204
	2,208,666	2,145,115

7. Deferred revenue

	1984	1983
	$	$
Tickets sold prior to the end of the year for programmes in progress	1,916,309	1,418,288
Unredeemed gift certificates and other	129,113	131,391
	2,045,422	1,549,679

8. Parliamentary appropriation—Operating

	1984	1983
	$	$
Deferred from the previous year	8,415,700	7,942,100
Received during the year	14,832,000	14,427,000
Credited to the Statement of Deficit	(14,595,700)	(13,953,400)
Deferred to the following year	8,652,000	8,415,700

9. Parliamentary appropriation—Extraordinary building repairs

	1984	1983
	$	$
Deferred from the previous year	2,015,702	3,318,868
Expenses for the year	(915,344)	(1,303,166)
Deferred to the following year	1,100,358	2,015,702

10. Obligation under capital lease

The future minimum lease payments under capital lease are as follows:

Year ending August 31	$	$
1984		83,070
1985	83,070	83,070
1986	73,367	73,367
Total future minimum lease payments	156,437	239,507
Less: amount representing interest	25,337	52,524
Present value of obligation under capital lease	131,100	186,983
Less: current portion	64,008	55,883
Long-term obligation under capital lease	67,092	131,100

The capital lease was recorded at an amount equal to the present value of the minimum lease payments using an implicit lease interest rate of 16%. This obligation expires in 1986.

11. Lease commitments

As at August 31, 1984, future minimum payments under operating leases amounted to $1,148,978 and are payable as follows:

Year ending August 31	$
1985	350,956
1986	291,869
1987	294,967
1988	211,186
	1,148,978

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1984—*Concluded*

12. Related party transactions

In addition to the rental of the NAC complex, provided free of charge, the Corporation receives audit services without charge from the Office of the Auditor General of Canada.

During the year, in the normal course of business, the Corporation made payments totalling $495,000 to the Department of Public Works for utility services and $102,122 to the National Capital Commission for ground maintenance and snow removal.

13. Comparative figures

Certain figures for the year ended August 31, 1983 have been reclassified to conform to the presentation adopted for the year ended August 31, 1984.

SCHEDULE OF REVENUE AND EXPENSES—PERFORMING ARTS PROGRAMMES
FOR THE YEAR ENDED AUGUST 31, 1984

SCHEDULE 1

	Dance and Variety		Music		Theatre		Festival		Total	
	1984	1983	1984	1983	1984	1983	1984	1983	1984	1983
	$	$	$	$	$	$	$	$	$	$
Revenue										
Box office	3,142,590	3,304,000	1,123,573	848,149	1,458,078	1,213,887	342,926	490,496	6,067,167	5,856,532
Specific grants			7,800	300	2,000				9,800	300
Recovery of costs	70,948	3,658	187,015	227,555	64,740	32,939	757	70,198	323,460	334,350
Other	748		198,805	102,756	17,070	15,534		16,349	216,623	134,639
	3,214,286	3,307,658	1,517,193	1,178,760	1,541,888	1,262,360	343,683	577,043	6,617,050	6,325,821
Expenses										
Direct										
Talent, performers and musicians	2,669,679	2,472,538	3,070,451	2,511,708	1,348,440	961,410	442,300	853,080	7,530,870	5,798,736
Set, prop, sound and stage crew	609,053	429,408	283,710	221,302	1,493,308	1,805,387	127,119	470,361	2,513,190	2,926,458
Wardrobe	16				121,408	165,041	57,046	173,699	178,470	338,740
Artistic, creative and professional services	40,926	5,390	17,735	10,129	336,939	302,609	35,962	76,519	431,562	394,647
Theatre and other production	155,362	113,450	97,893	99,715	211,634	198,760	34,916	54,040	499,805	465,965
	3,475,036	3,020,786	3,469,789	2,842,854	3,511,729	3,433,207	697,343	1,627,699	11,153,897	10,924,546
Advertising										
Performances	504,851	249,530	212,032	95,849	295,592	206,559	41,042	163,230	1,053,517	715,168
Subscriptions	43,829	54,965	216,832	179,598	189,609	148,896			450,270	383,459
	548,680	304,495	428,864	275,447	485,201	355,455	41,042	163,230	1,503,787	1,098,627
Administration (Schedule 6)	323,400	193,499	373,699	359,254	682,062	688,393	93,425	152,313	1,472,586	1,393,459
Direct operating costs	4,347,116	3,518,780	4,272,352	3,477,555	4,678,992	4,477,055	831,810	1,943,242	14,130,270	13,416,632
Excess of expenses over revenue before unallocated costs	1,132,830	211,122	2,755,159	2,298,795	3,137,104	3,214,695	488,127	1,366,199	7,513,220	7,090,811
Support services (Schedule 6)									3,176,217	2,881,910
Excess of expenses over revenue									10,689,437	9,972,721

NATIONAL ARTS CENTRE CORPORATION—*Continued*

SCHEDULE OF REVENUE AND EXPENSES— RESTAURANTS FOR THE YEAR ENDED AUGUST 31, 1984 SCHEDULE 2

	1984	1983
	$	$
Revenue		
Food	1,473,339	1,307,663
Beverages	1,150,710	1,049,300
Other	20,062	31,003
	2,644,111	2,387,966
Expenses		
Cost of sales		
Food	610,933	529,355
Beverages	378,787	336,988
	989,720	866,343
Gross margin	1,654,391	1,521,623
General and administration		
Salaries, wages and employee benefits	1,331,419	1,243,223
Supplies and equipment rental	199,495	158,198
Depreciation and amortization	52,599	15,707
Repairs and maintenance	35,545	19,589
Furniture and equipment	29,559	41,177
Music and entertainment	21,252	37,697
Credit cards commission	21,096	19,285
Advertising and promotion	18,814	15,067
Professional services	6,558	415
Travel	3,016	7,859
Other	14,322	13,538
	1,733,675	1,571,755
Total expenses	2,723,395	2,438,098
Excess of expenses over revenue	79,284	50,132

SCHEDULE OF REVENUE AND EXPENSES— GARAGE FOR THE YEAR ENDED AUGUST 31, 1984 SCHEDULE 3

	1984	1983
	$	$
Revenue		
Parking	1,284,320	1,143,783
Other	3,837	1,968
	1,288,157	1,145,751
Expenses		
Salaries, wages and employee benefits	353,717	331,360
Repairs and maintenance	43,818	6,981
Supplies	25,416	15,274
Advertising	7,714	262
Depreciation and amortization	5,055	5,055
Furniture and equipment	4,594	3,327
Other	1,815	2,501
	442,129	364,760
Excess of revenue over expenses	846,028	780,991

SCHEDULE OF EXPENSES— OPERATION OF THE BUILDING FOR THE YEAR ENDED AUGUST 31, 1984 SCHEDULE 4

	1984	1983
	$	$
Salaries, wages and employee benefits	1,596,799	1,490,928
Utilities	970,970	749,818
Repairs and maintenance to buildings and equipment	923,136	812,453
Depreciation and amortization	480,721	320,509
Professional services and expenses	129,134	92,138
Furniture and equipment	99,762	191,864
Laundry and dry cleaning	18,513	18,663
Uniforms	12,117	2,743
Travel and duty entertainment	6,547	13,027
Office expenses	3,930	2,706
Other	13,846	19,948
	4,255,475	3,714,797

SCHEDULE OF EXPENSES— ADMINISTRATIVE SERVICES FOR THE YEAR ENDED AUGUST 31, 1984 SCHEDULE 5

	1984	1983
	$	$
Salaries, wages and employee benefits	2,534,668	2,457,375
Office expenses	308,834	301,040
Telecommunications	209,913	367,963
Office rent	152,435	96,463
Advertising and promotion	97,118	138,285
Insurance	71,884	68,597
Professional services and expenses	70,116	73,518
Trustees' fees and expenses	64,391	100,668
Travel and duty entertainment	54,485	68,187
Training	26,439	27,075
Repairs and maintenance	19,198	11,901
Other	45,328	29,951
	3,654,809	3,741,023

SCHEDULE OF EXPENSES— PERFORMING ARTS PROGRAMMES— ADMINISTRATION AND SUPPORT SERVICES FOR THE YEAR ENDED AUGUST 31, 1984 SCHEDULE 6

	Administration		Support services	
	1984	1983	1984	1983
	$	$	$	$
Salaries, wages and employee benefits	1,280,888	1,219,909	2,027,075	1,788,103
Travel and duty entertainment	123,399	107,597	36,907	57,046
Bad debt	19,327	900		
Office expenses	17,459	14,758	283,994	210,780
Professional services and expenses	10,422	27,195	73,647	65,777
Advertising and promotion			430,339	425,390
Warehouse rent			132,202	127,385
Commissions and service charges			98,691	120,095
Interest on obligation under capital lease			27,187	34,281
Other	21,091	23,100	66,175	53,053
	1,472,586	1,393,459	3,176,217	2,881,910

NATIONAL ARTS CENTRE CORPORATION—*Concluded*

SCHEDULE OF REVENUE AND EXPENSES—BOUTIQUE FOR THE TEN MONTHS ENDED AUGUST 31, 1984

SCHEDULE 7

	1984 $	1983 $
Revenue		
Sales	55,741	
Expenses		
Cost of sales	34,616	
Gross margin	21,125	
General and administration		
Salaries, wages and employee benefits	44,117	
Furniture and equipment	9,729	
Supplies and equipment rental	3,846	
Travel	1,716	
Amortization	1,650	
Other	2,265	
	63,323	
Total expenses	97,939	
Excess of expenses over revenue	42,198	

PART II

CROWN CORPORATIONS AND OTHER CORPORATE INTERESTS

1. INTRODUCTION TO PART II

This Part responds to the provision in the *Financial Administration Act*, paragraph 153(3)(a) that the Report of the President "shall include a list naming, as of a specified date, all Crown corporations and all corporations of which any shares are held by, on behalf of or in trust for the Crown or any Crown corporation."

The information represents the status of Crown corporations and other Canadian government interests as at July 31, 1985, unless otherwise noted.

The individual lists are:

parent Crown corporations and their subsidiaries and associates. These are grouped as:

- **Subsidiaries held at 100%**, if wholly-owned,
- **Subsidiaries held at 50-99%**, if 50 per cent or more of the equity is held by a Crown corporation, or,
- **Associates held at less than 50%** if less than 50 per cent is held.

(Generally, subsidiaries of subsidiaries are listed only to a second ownership level below the 100% owned category);

Joint Enterprises are those owned by Canada jointly with another government, whether foreign, provincial or municipal;

Mixed Enterprises are those in which ownership is shared by Canada and the private sector;

Other Entities are entities without share capital, for which the Government of Canada, directly or through a Crown corporation, has a right pursuant to statute, articles of incorporation, letters patent or by-law, to appoint one or more members of the board of directors or similar governing body.

International Organizations are entities created pursuant to international agreements by which Canada has a right to appoint or elect members to a governing body.

A statistical summary of the number of entities in each of the lists is presented on the next page.

The reader should note that the descriptions of corporate mandates appearing in this Part are intended to convey the essence of those mandates. They are not legal descriptions. Similarly, the description of the government's objective in making investments in these corporations is meant only as a summarization. For further information, the reader is referred to the special Acts, articles of incorporation, or annual reports of the corporations. The government percentage ownership data displayed are based on the number of voting shares.

2. STATISTICAL SUMMARY

July 31, 1985

Crown Corporations	
Parent Crown corporations including seven corporations which are exempted from Part XII of the FAA	59*
Wholly-owned subsidiaries	134
TOTAL	193
Crown Corporations' Investments (direct and indirect)	
Subsidiaries held at 50% or more but less than 100%	38
Associates held at less than 50%	96
TOTAL	134
Joint and Mixed Enterprises	
TOTAL	25
Other Entities	
Entities without share capital	38
International Organizations	
Entities created pursuant to international agreement	13

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* Includes:

— in process of dissolution	1
— dissolved but not descheduled	5
	6

3. THE LISTINGS

3.1. PARENT CROWN CORPORATIONS, WHOLLY-OWNED SUBSIDIARIES, OTHER SUBSIDIARIES AND ASSOCIATES

Notes

1. For corporations scheduled in the *Financial Administration Act* (FAA), the relevant schedule is shown in parentheses immediately following the corporation's name.

2. Under the FAA, a subsidiary is a Crown corporation if it is wholly-owned directly or indirectly by one or more parent Crown corporations.

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1. Air Canada (C-II)
    - Subsidiaries held at 100%
        - Air Canada Services Inc.
        - Enroute Card Inc.
        - Airtransit Canada
        - Touram Inc.
            - Touram Group Service Inc.
    - Subsidiaries held at 50-99%
        - Matac Cargo Ltd. (50%)
    - Associates held at less than 50%
        - Aeronautical Radio, Inc. (1.0%)
        - Air Cargo Facilities (2.5%)
        - Airlines Clearing House Inc. (1.00%)
        - Airlines Reporting Corporation (1.0%)
        - Airline Tariff Publishing Co. (6.69%)
        - Global Travel Computer Holdings Ltd. (21.1%)
        - GPA Group Limited (22.68%)
            - Air Maple Limited
            - Air Tara Limited
            - Aviation Consultants Limited
            - Elasis B.V.
            - GPA Corporation
            - GPA (Europe) Limited
            - GPA Financial Services Limited
            - GPA Insurance Brokers Limited
            - GPA Leasing (NA) NV
            - GPA Midland Ltd. (51%)
            - GPA Spacecon Limited
            - Guinness Peat Aviation Asia Limited
            - Guinness Peat Western Limited
            - Irish Aerospace Limited
            - TAI Limited
            - TAI Incorporated
        - Innotech Aviation Ltd. (30%)
            - Cross Canada Flights Ltd. (49%)
            - Innotech Aviation Nfld. Ltd. (49%)
        - International Aeradio (Caribbean) Limited (1%)
        - Société internationale de télécommunications aéronautiques (0.78%)

2. Atlantic Pilotage Authority (C-I)

3. Atomic Energy of Canada Limited (C-I)

4. Bank of Canada (Exempted)

5. Canada Council (Exempted)

6. Canada Deposit Insurance Corporation (C-I)

7. Canada Development Investment Corporation (C-II)
    - Subsidiaries held at 100%
        - Canadair Financial Corporation
        - Canadair Limited
            - Canadair Inc.
            - Canadair International Limited
            - Canadair Services Limited
            - Canadian General Atomic Corporation Limited
            - Canarch Limited
            - Challenger Aviation Service GmbH
        - The de Havilland Aircraft of Canada, Limited
            - de Havilland Canada, Inc.
        - Eldorado Nuclear Limited
            - Eldorado MPI Limited
            - Eldorado Aviation Limited
            - Eldorado Resources Limited
            - 119371 Canada Limited
                - Eldor Resources Limited
                - Key Lake Mining Corp. (16.6%)

8. Canada Harbour Place Corporation (C-I)

9. Canada Lands Company Limited (C-I)
    - Subsidiaries held at 100%
        - Canada Lands Company (Mirabel) Limited
        - Canada Lands Company (Le Vieux-Port de Montréal) Limited
        - Canada Lands Company (Vieux-Port de Québec) Inc.

10. Canada Mortgage and Housing Corporation (C-I)

11. Canada Museums Construction Corporation Inc. (C-I)

12. Canada Ports Corporation (C-II)
    - Subsidiary held at 50-99%
        - Ridley Terminals Inc. (90%)

13. Canada Post Corporation (C-I)

14. Canadian Arsenals Limited (C-I)

15. Canadian Broadcasting Corporation (Exempted)
    - Associates held at less than 50%
        - Master FM Limited (20%)
        - Visnews Limited (33%)
            - News Film Services Limited
            - British Commonwealth International Newsfilm Agency Limited
            - Viscom International (USA) Limited

16. Canadian Commercial Corporation (C-I)

17. Canadian Dairy Commission (C-I)

18. Canadian Film Development Corporation (Exempted)

19. Canadian Institute for International Peace and Security (C-I)

20. Canadian Livestock Feed Board (C-I)

21. Canadian National Railway Company (C-II)
    - Subsidiaries held at 100%
        - Autoport Limited
        - The Canada and Gulf Terminal Railway Company
        - Canadian National Express Company
        - The Canadian National Railways Securities Trust
        - Canadian National Steamship Company, Limited
        - Canadian National Telegraph Company
        - The Great North Western Telegraph Company of Canada (94.54%)
        - Canadian National Transfer Company Limited
        - Canadian National Transportation, Limited
            - Chapman Transport Limited
            - Empire Freightways Limited
            - Royal Transportation Limited
            - Transport Route Canada Inc.
                - Chalut Transport (1974) Inc.
                - Les Entreprises Bussières Ltée (50%)
        - Canat Limited
        - CN (France) S.A.
        - CNM Inc.
            - Coastal Transport Limited
            - Halifax Industries (Holdings) Limited (33.3%)
            - Lakespan Marine Inc. (50%)
            - Seabase Limited (15%)
        - CN Marine Inc.
        - CN Tower Limited
        - CN Transactions Inc.
            - Canac Consultants Limited
            - Canadian National Hotels (Moncton) Ltd.
            - Canaprev Inc. (50%)
            - Canaven Limited
            - CN Exploration Inc.
            - CN Hotels Inc.
            - East Yard Development Ltd. (50%)
            - The Toronto Terminals Railway Company (50%)
        - Grand Trunk Corporation
            - Central Vermont Railway, Inc.
                - Domestic Four Leasing Corporation
            - Domestic Three Leasing Corporation
            - Domestic Two Leasing Corporation
            - Duluth, Winnipeg and Pacific Railway Company
            - Grand Trunk Land Development Corporation
            - Grand Trunk Radio Communications, Inc.

        Grand Trunk Western Railroad Company
            The Belt Railway Company of Chicago (8.33%)
            Chicago and Western Indiana Railroad Company (20%)
            Trailer Train Company (2.63%)
    The Minnesota and Manitoba Railroad Company
    The Minnesota and Ontario Bridge Company
    Mount Royal Tunnel and Terminal Company, Limited
    Northwestel Inc.
    Terra Nova Telecommunications Inc.

Subsidiaries held at 50-99%
    The Canada Southern Railway Company (50%)
    The Canadian Northern Quebec Railway Company (59.7%)
    Detroit River Tunnel Company (50%)
    EID Electronic Identification Systems Ltd. (50%)
    The Northern Consolidated Holding Company Limited (71.9%)
    The Public Markets, Limited (50%)
    The Quebec and Lake St. John Railway Company (89.1%)
    Shawinigan Terminal Railway Company (50%)

Associates held at less than 50%
    Compagnie de gestion de Matane Inc. (49.0%)
    Computer Sciences Canada, Ltd. (7.87%)
    Eurocanadian Shipholdings Limited (18%)
    Fort Point Holdings Ltd. (25%)
    Halterm Limited (33.3%)
    Intercast S.A. (18%)
    OCRA Communications Inc. (5.51%)
    Telesat Canada (3.75%)

22. Canadian National (West Indies) Steamships, Ltd. (C-I)*

23. Canadian Patents and Development Limited (C-I)

24. Canadian Saltfish Corporation (C-I)

25. Canadian Wheat Board (Exempted)

26. Canagrex (C-I)*

27. Cape Breton Development Corporation (C-I)

Subsidiaries held at 100%
    Cape Breton Carbofuels Limited
    Darr (Cape Breton) Limited
    Dundee Estates Limited

Subsidiaries held at 50-99%
    Whale Cove Summer Village Limited (62.5%)

Associates held at less than 50%
    Bay Lumber Limited (7%)
    Cape Breton Offshore Fabricators Limited (33 1/3%)
    Eastern Carbide Tools Limited (1%)
    Haak Conveyor & Manufacturing Limited (42%)
    Newco Mining Limited (10%)
    Sun Mountain Development Limited (Cape Breton Ski-Club) (4%)
    4 M Panga Hotel Co. Limited (45%)

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* In process of dissolution

28. Defence Construction (1951) Limited (C-I)

29. Export Development Corporation (C-I)

30. Farm Credit Corporation (C-I)

31. Federal Business Development Bank (C-I)

32. Freshwater Fish Marketing Corporation (C-I)

33. Great Lakes Pilotage Authority, Ltd. (C-I)

34. Halifax Port Corporation (C-II)

35. Harbourfront Corporation (C-I)
    - Subsidiaries held at 100%
        - Harbourpoint
    - Subsidiaries held at 50-99%
        - Harbourfront Developments (Harbourfront) Limited
    - Subsidiaries without share capital
        - Art Gallery at Harbourfront
        - School-By-the-Water

36. International Centre for Ocean Development (C-I)

37. The International Development Research Centre (Exempted)

38. Laurentian Pilotage Authority (C-I)

39. Loto Canada Inc. (C-I)*

40. Mingan Associates, Ltd. (C-I) (Inactive)

41. Montreal Port Corporation (C-II)

42. National Arts Centre Corporation (Exempted)

43. National Capital Commission (C-I)

44. Northern Canada Power Commission (C-I)

45. Pacific Pilotage Authority (C-I)

46. Pêcheries Canada Inc. (C-I)
    - Subsidiaries held at 50-99%
    - Pêcheries Cartier Inc. (87%)
        - Chantier Maritime de Gaspé
        - Pêcheries Atlantiques du Québec Inc. (75%)

47. Petro-Canada (C-II)
    - Subsidiaries held at 100%
        - Bent Horn Development Inc.
        - Canertech Inc.
            - Hunter Enterprises Orillia Limited (60.0%)
            - Sparfil International Inc. (49.0%)

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* Dissolved but not descheduled

  - Trecan Limited (51.0%)
  - Valera Electronics Inc. (11.3%)
  - Canertech Conservation Inc.
    - Canertech Conservation (N.B. - P.E.I.) Inc. (81.6%)
    - Canertech Conservation (N.S.) Inc. (80.0%)
    - Canertech Conservation (Ontario) Inc. (88.9%)
  - 107744 Canada Inc.
- Petro-Canada Consulting Corporation
- Petro-Canada International Assistance Corporation
- Petro-Canada Inc.
  - Arctic Islands Resources Ltd.
  - Arctic Pilot Project Inc.
  - Asher American, Inc.
  - Big Eagle Oil & Gas Ltd.
    - Aquilla Holdings Ltd.
  - Blakeny & Son (1979) Ltd.
  - Fifth Pacific Stations Ltd.
  - GMI Co. (Bahamas) Limited
  - Independent Fuels & Lumber Ltd.
  - Joseph Elie Limited
  - Opal Oils Limited
    - Commodore Oils Limited
      - First Pacific Stations Ltd.
      - Second Pacific Stations Ltd.
      - Third Pacific Stations Ltd.
      - Fourth Pacific Stations Ltd.
  - Pacific Petrochemicals Limited*
  - Pacific Petroleums Limited*
  - Pacific Petroleums (Overseas) Limited
  - Pacific Pipelines, Inc.
  - Petro-Canada Chemicals Inc.
  - Petro-Canada Drilling Inc.
  - Petro-Canada Enterprises Inc.*
  - Petro-Canada Espanola, S.A.
  - Petro-Canada Norway A/S
  - Petro-Canada Oil & Gas Inc.
  - Petro-Canada Petroleum Marketing Inc.
  - Petro-Canada Petroleum Inc.*
  - Petro-Canada Resources Inc.
    - Petro-Canada Products Inc.
      - BP Home Comfort Limited
      - BP Marketing Canada Limited
      - Depanneurs Le Frigo Ltée.
      - Chatelaine Restaurants Limited
      - L.M. Petroleum Inc.
      - Saint Laurent Petroleum Inc.
  - Petro-Canada (U.K.) Limited
  - Petroleum Transmission Company
  - Petron Petroleum Limited
  - Prairie Leaseholds Limited
  - Prairie Minerals Limited
  - Rocair Limited
  - Tri-Mountain Petroleums Ltd.
  - Value Serve Stations Limited
  - Venezuelan Canadian Oils, C.A.

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*In process of dissolution

Venezuelan Pacific Petroleums, C.A.
Xychem Inc.
103912 Canada Inc.
106616 Canada Inc.
106617 Canada Inc.
106618 Canada Inc.
106619 Canada Inc.
106620 Canada Inc.
106621 Canada Inc.
123627 Canada Inc.

Subsidiaries held at 50-99%

- Cal-Jet Holdings Limited (50%)
- Canstar Oils Sands Ltd. (50%)
- Keyanaw Oils Sands Limited (50%)
- Les Huiles Du Royaume Inc. (50%)
- Marchand Petroleum (Canada) Inc. (50%)
- Panarctic Oils Ltd. (52.73%)
- Petro-Canada Centre Finance Inc. (50%)
- Petro-Canada Centre Inc. (50%)
- Sedpex Inc. (50%)
- Viatec Resource Systems, Inc. (50%)
- Wapisoo Oils Sands Ltd. (50%)
- 288564 Alberta Ltd. (50%)

Subsidiaries held at less than 50%

- Ducharme & Carbone (1981) Inc. (43.8%)
- Harvey's Oil Limited (49.9%)
- Internationale de Services Industriels et Scientifique, S.A. (27%)
- Les Huiles Desroches Inc. (45%)
- Les Petroles Sherbrooke Inc. (47%)
- McAsphalte Inc. (49%)
- Marc Dufresne (1978) Inc. (49.99%)
- Northward Development Ltd. (17%)
- Perry Fuels Inc. (49%)
- Petroles de la Mauricie (Canada) Inc. (49.99%)
- Petroles M. Miron Inc. (49.9%)
- Petroles St. Jean Sur Richelieu Inc. (49%)
- Roma Fuels Limited (49%)
- Sulconam Inc. (7.6%)
- Syncrude Canada Ltd. (17%)
- Thermo Page Inc. (49.9%)
- Town & Country Fuels (1980) Inc. (49%)
- Westcoast Transmission Company Ltd. (31.2%)
- 113989 Canada Ltd. (49.9%)
- 128963 Canada Inc. (49%)
- 139741 Canada Ltée. (49%)

Subsidiaries held at less than 5%

- Campbell Resources Inc.
- Cheyenne Petroleum Corp. (NPL)
- Cynthia Gas Gathering Company
- International Standard Resources Ltd.
- Manhattan Continental Dev. Corp.
- Mascot Gold Mines Ltd.
- New Nadina Explorations Ltd.

        - Nova, An Alberta Corporation
        - Pacific Energy Resources Ltd.
        - Pacific Northern Gas
        - Peace Pipe Line Ltd.
        - Petrogas Processing Ltd.
        - Polar Gas Engineering Services Ltd.
        - Redwater Water Disposal Co.
        - Riley's Data Share
        - Rimbey Pipe Line Co. Ltd.
        - Sultran Ltd.
        - Wardean Drilling Co. Limited
        - 204383 Enterprises Inc.

48. Port of Quebec Corporation (C-II)

49. Prince Rupert Port Corporation (C-II)

50. Royal Canadian Mint (C-I)

51. Societa a responsibilita limitata Immobiliare San Sebastiano (C-I)*

52. Standards Council of Canada (C-I)

53. St. Anthony Fisheries Limited (C-I)*

54. St. John's Port Corporation (Unscheduled)

55. The St. Lawrence Seaway Authority (C-I)
    - Subsidiaries held at 100%
        - The Jacques Cartier and Champlain Bridges Incorporated
        - The Seaway International Bridge Corporation, Ltd.

56. Teleglobe Canada (C-II)
    - Subsidiaries held at 100%
        - Teleglobe Canada Limited

57. Uranium Canada, Limited (C-I)*

58. Vancouver Port Corporation (C-II)

59. VIA Rail Canada Inc. (C-I)

3.2 JOINT AND MIXED ENTERPRISES

These are enterprises with share capital owned jointly with other governments and/or other organizations to further common objectives.

Note: Subsidiaries and associates are not listed.

1. Canada Development Corporation

2. Canarctic Shipping Company Limited

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* In process of dissolution

3. Cooperative Energy Corporation
4. Lower Churchill Development Corporation Limited
5. Mohawk St. Régis Lacrosse Ltd. (inactive)
6. Nanisivik Mines Limited
7. National Sea Products Ltd.
8. Newfoundland and Labrador Development Corporation Limited
9. North Portage Development Corporation
10. N.S. Holdco Ltd.
11. Société Inter-Port de Québec
12. Telesat Canada
13. 125459 Canada Ltd.

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations:

14. Prestige Poultry Products Ltd.
15. Mount Nansen Mines Ltd.
16. Geoform Designs Inc.
17. Captain Scotts Fish & Chips (1978) Ltd.
18. Romfield Building Corporation Ltd.
19. Sixpro Inc.
20. International Hydrodynamics Co. Ltd.
21. Wilanour Resources Ltd.
22. Blake Resources
23. Totran Services Ltd.
24. House of Brougham Ltd.
25. Equity Capital Investments Ltd.

3.3 OTHER ENTITIES

These are entities without share capital for which the Government of Canada has a right to appoint members to the boards of directors or similar governing bodies.

1. Agricultural Products Board
2. Asia-Pacific Foundation of Canada

3. The Army Benevolent Fund
4. Association for the Export of Canadian Books
5. The Blue Water Bridge Authority
6. Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children
7. Buffalo and Fort Erie Public Bridge Authority
8. Calgary Olympic Development Association
9. Canada Fitness Survey (99488 Canada Inc.)
10. Canada Grains Council
11. The Canadian Co-operative Implements Limited
12. Canadian International Grains Institute
13. Coaching Association of Canada
14. Footwear and Leather Institute of Canada
15. Forest Engineering Research Institute of Canada

Harbour Commissions

    16. Fraser River Harbour Commission
    17. The Hamilton Harbour Commissioners
    18. Thunder Bay Harbour Commission
    19. Nanaimo Harbour Commission
    20. North Fraser Harbour Commission
    21. Oshawa Harbour Commission
    22. Port Alberni Harbour Commission
    23. The Toronto Harbour Commissioners
    24. Windsor Harbour Commission

25. Hockey Canada Inc.
26. International Fisheries Commissions Pension Society
27. Last Post Fund
28. Medical Council of Canada
29. The Nature Trust of British Columbia
30. National Sport and Recreation Centre, Inc.

31. Oo-Za-We-Kwun Centre Inc. (inactive)

32. PARTICIPaction (Sport Participation Corporation)

33. POS Pilot Plant Corporation

34. Roosevelt Campobello International Park Commission

35. Saint John Harbour Bridge Authority

36. Terry Fox Humanitarian Award Inc.

37. The Vanier Institute of the Family

38. Western Grains Research Foundation

3.4 INTERNATIONAL ORGANIZATIONS

Entities created pursuant to international agreements where Canada has a right to appoint or elect members to a governing body.

1. African Development Bank

2. African Development Fund

3. Asian Development Bank

4. Caribbean Development Bank

5. Commonwealth War Graves Commission

6. Inter American Development Bank

7. International Bank for Reconstruction and Development

8. International Boundary Commission

9. International Development Association

10. International Finance Corporation

11. International Fund for Agricultural Development

12. International Joint Commission

13. International Monetary Fund

APPENDIX 'A'

Additions/Deletions to Part II Listings
December 31, 1984 — July 31, 1985

Name	Change	Notes
1. Aerocet Investment Company	Deleted	Air Canada
2. Airline Maintenance Buildings Limited	Deleted	Air Canada
3. Airlines Reporting Corporation	Added	Air Canada
4. Asia-Pacific Foundation of Canada	Added	Created June 14, 1984
5. Avion Investment Company	Deleted	Air Canada
6. Bent Horn Development Inc.	Added	Petro-Canada
7. Buffalo and Fort Erie Public Bridge Authority	Added	Omitted from previous listing
8. Calgary Olympic Development Association	Added	Created 1979 - omitted from previous lising
9. Canadian Sports Pool Corporation	Deleted	Dissolved
10. Cape Breton Carbofuels Limited	Added	Cape Breton Development Corporation
11. Detroit River Tunnel Company	Added	Canadian National Railway Company
12. Elasis B.V.	Added	Air Canada
13. Enroute Card Inc.	Added	Air Canada
14. Global Travel Communications Inc.	Deleted	Air Canada
15. GPA Financial Services Limited	Added	Air Canada
16. GPA Insurance Brokers Limited	Added	Air Canada
17. GPA Leasing (NA) NV	Added	Air Canada
18. GPA Spacecon Limited	Added	Air Canada
19. Grimshaw Trucking and Distributing Ltd.	Deleted	Subsidiary of Northern Transportation Company Limited (Sold)
20. GPM (Cayman) Limited	Deleted	Air Canada
21. Guillemot Limited	Deleted	Air Canada
22. Guiness Peat Aviation Asia Limited	Added	Air Canada
23. Guiness Peat Western Limited	Added	Air Canada
24. Harbourpoint	Added	Harbourfront Corporation
25. Irish Aerospace Limited	Added	Air Canada

26. Mechron Energy Ltd.	Deleted	Canertech
27. National Sea Products Ltd.	Added	Jointly held with N.S. Holdco Ltd.
28. Northern Transportation Company Limited	Deleted	Sold
29. Nortran Offshore Limited	Deleted	Subsidiary of Northern Transportation Company Limited*
30. Petro-Canada Petroleum Marketing Inc.	Added	Petro-Canada
31. St. John's Port Corporation	Added	Newly incorporated
32. The Canada Southern Railway Company	Added	Canadian National Railway Company
33. Transport Husband (Québec) Inc.	Deleted	Canadian National Railway Company

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* Sold

4. CORPORATE INFORMATION

4.1 Joint (J) and Mixed (M) Enterprises—Corporations with Share Capital Owned Jointly with other Governments and/or other Organizations

Name of Corporation	Type	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal* Ownership Percentage
Canada Development Corporation	M	Suite 200 444 Yonge Street Toronto, Ontario M5B 2H4	Regional Industrial Expansion	1971, Canada Development Corporation Act	December 31	Thorne Riddell & Co.	To develop and maintain strong Canadian controlled and managed corporations in the private sector; to widen the investment opportunities open to Canadians; to operate profitably and in the best interest of all the shareholders.	47.2%
Canarctic Shipping Company Limited	M	350 Sparks Street Suite 809 Ottawa, Ontario K1R 7S8	Transport	1975, Canada Corporations Act	December 31	Coopers & Lybrand	To acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.	51%
Cooperative Energy Corporation	M	2000 Trans Canada Pipelines Tower 530-8 Avenue S.W. Calgary, Alta. T2P 3S8	Energy, Mines and Resources	1982, Cooperative Energy Act	December 31	Touche, Ross & Co.	To operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources./To bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.	25%
Lower Churchill Development Corporation Limited	J	P.O. Box 9100 St. John's, Nfld. A1A 2X8	Energy, Mines and Resources	1978, Companies Act of Nfld.	December 31	Clarkson Gordon & Co.	To establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.	49%
Mohawk St. Régis Lacrosse Ltd.	M	c/o Honeywell, Wotherspoon 500-90 Sparks Street Ottawa, Ontario K1P 5B4	Indian Affairs and Northern Development	1975, Business Corporations Act of Ontario	August 31	(inactive)	To acquire assets of an insolvent lacrosse stick manufacturing company located on St. Régis Reserve, Cornwall Island.	(inactive)
Nanisivik Mines Limited	M	Suite 401 44 Victoria Street Toronto, Ontario M5C 1Y2	Indian Affairs and Northern Development	1974, Companies Act of Alberta	March 31	Touche, Ross & Co.	To test the feasibility of mining lead and zinc in the Canadian Arctic, providing jobs for the Inuit and to have a Canadian presence in the Arctic.	18%
National Sea Products Ltd.	M	1959 Upper Water St. Halifax, N.S. B3J 3B7	Regional Industrial Expansion	1953, Nova Scotia Companies Act	December 31	Clarkson, Gordon & Co.	The processing and marketing of fish, seafoods and fish by-products./ Restructuring the Atlantic fisheries.	20%

* Federal Percentage of Ownership Calculation is based on number of votes.

Name of Corporation	Type	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Newfoundland and Labrador Development Corporation Limited	J	136 Crosbie Road Viking Building St. John's, Nfld. A1B 3K3	Regional Industrial Expansion	1973, Newfoundland Companies Act	March 31	Coopers & Lybrand	To assist small- and medium-sized businesses in Newfoundland and Labrador through loan and equity financing, management advisory services, and other related services.	40%
North Portage Development Corporation	J	433 Portage Aven. Winnipeg, Man. R3B 2E1	Regional Industrial Expansion	The 1983 Manitoba Corporations Act	March 31	Coopers & Lybrand	To foster the social and economic development of the North Portage area in the core area of Winnipeg./Under the Special Recovery Capital Projects Program, stimulating economic recovery in Canada and Manitoba.	33.3%
N.S. Holdco Ltd.	M	c/o Cox, Downie Goodfellow 800 Barrington Tower Scotia Square Halifax, N.S. B3J 3E1	Regional Industrial Expansion	Canada Business Corporations Act, continued 1983, under the Nova Scotia Companies Act	December 31	Ernst & Whinney	Holds shares in National Sea Products Ltd./Restructuring the Atlantic fisheries.	31%
Société Inter-Port de Québec	J	Suite 802 1126, chemin St-Louis Place Sillery Sillery, Quebec G1S 1E5	Regional Industrial Expansion	1974, Special Act of the Government of Quebec	March 31	Poissant Richard, Thorne Riddell & Co.	To develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infrastructure.	40%
Telesat Canada	M	333 River Road Vanier, Ontario K1L 8B9	Communications	1969, Telesat Canada Act	December 31	Peat, Marwick, Mitchell & Co.	To establish multi-purpose satellite telecommunication systems.	50%
125459 Canada Ltd.	M	c/o Cox, Downie Goodfellow 800 Barrington Tower Scotia Square Halifax, N.S. B3J 3E1	Regional Industrial Expansion	Canada Business Corporations Act	December 31	Ernst & Whinney	Holds shares in Fishery Products International Ltd./Restructuring the Atlantic fisheries.	62.6%

Under terms of the *Bankruptcy Act*, the Superintendent of Bankruptcy has received shares in the following corporations in lieu of a cash levy payable to the Crown:

Prestige Poultry Products Ltd.
Mount Nansen Mines Ltd.
Geoform Designs Inc.
Captain Scotts Fish & Chips (1978) Ltd.
Romfield Building Corporation Ltd.
Sixpro Inc.
International Hydrodynamics Co. Ltd.
Wilanour Resources Ltd.
Blake Resources
Totran Services Ltd.
House of Brougham Ltd.
Equity Capital Investments Ltd.

4.2 Other Entities—Entities Without Share Capital for which the Government of Canada has a right to appoint Members to the Boards of Directors

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Agricultural Products Board	Room 775 Sir John Carling Bldg. Ottawa, Ontario K1A 0C5	Agriculture	1951, Agricultural Products Board Act	March 31	Auditor General of Canada	To buy, sell or import agricultural products. It may purchase and hold commodities for later sale, emergency relief in Canada or assistance programs abroad.	N/A
Asia-Pacific Foundation of Canada	Suite 990, 1140 West Pender Vancouver, B.C. V6E 4G1	Secretary of State for External	1984, An Act to incorporate Asia-Pacific Foundation of Canada	June 30	Coopers and Lybrand	To develop closer ties between the peoples and institutions of Canada and the peoples and institutions of the Asia-Pacific region.	N/A
The Army Benevolent Fund	Veterans Affairs Bldg. 284 Wellington St. Ottawa, Ontario K1A 0P4	Veterans Affairs	1947, Army Benevolent Fund Act	March 31	Auditor General of Canada	To provide grants and other financial assistance to Second World War veterans, or their dependants./Profits from services operated for the benefit of the Canadian Army during the war were allocated to the Army Benevolent Fund for disbursement.	N/A
Association for the Export of Canadian Books	P.O. Box 349 Station "A" Ottawa, Ontario K1N 8Z3	Communications	1972, Canada Corporations Act	March 31	Robert B. Shortly	To assist in expanding the export of Canadian published books.	N/A
The Blue Water Bridge Authority	Bridge Street Point Edward, Ontario N7T 7H7	Transport	1964, Blue Water Bridge Authority Act	August 31	William J. Hipple	To hold, operate, maintain and repair the Canadian portion of the Blue Water Bridge which links Point Edward, Ontario, and Port Huron, Michigan, USA, across the St. Clair River.	N/A
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children	Queen Elizabeth II Canadian Research Fund Jeanne Mance Bldg Tunney's Pasture Ottawa, Ontario K1A 0W9	National Health and Welfare[1]	1959, Queen Elizabeth II Canadian Research Fund Act	March 31	Auditor General of Canada	The furthering of research into the diseases of children and the prevention and cure of such diseases.	N/A
Buffalo and Fort Erie Public Bridge Authority	The Peace Bridge Peace Bridge Plaza, Buffalo, N.Y. 14213 U.S.A.	Finance	1934, An Act to incorporate Buffalo and Fort Erie Public Bridge Company	December 31	Arthur Young & Co.	To construct, maintain and operate a bridge across the Niagara River between Buffalo, New York and Fort Erie, Ontario	N/A

[1] The directors of the Board are "appointed by Her Majesty by Commission under the Great Seal".

[2] Two directors appointed by the Minister of State, Fitness and Amateur Sport by authority delegated by the Minister of Health and Welfare.

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Calgary Olympic Development Association	560 Bow Valley Square 4 250 6th Ave. S.W. Calgary, Alberta T2P 3H7	National Health and Welfare[2]	1979, Societies Act of Alberta	March 31	Dennard, Johanneseon and Co.	To foster the development of Canadian athletics; to administer the Olympic Endowment Funds; and to operate and maintain the Canada Olympic Park.	N/A
Canada Fitness Survey (99488 Canada Inc.)	506-294 Albert St. Ottawa, Ontario K1P 6E6	National Health and Welfare	1980, Canada Corporations Act	March 31	Deloitte, Haskins and Sells	To collect, interpret and disseminate information pertaining to the fitness levels of Canadians.	N/A
Canada Grains Council	Suite 760 360 Main Street Winnipeg, Manitoba R3C 3Z3	Regional Industrial Expansion; Agriculture	1969, Canada Corporations Act	March 31	Thorne, Riddell & Co.	To provide a forum in which Council members representing all facets of the grain industry could discuss mutual problems, study particular issues and provide advice to the government.	N/A
The Canadian Co-operative Implements Limited	770 Pandora Ave. E. Transcona, Winnipeg, Manitoba R2C 3N1	Agriculture	1940, Dominion Companies Act	October 31	Touche Ross and Co.	To carry on the business of manufacturing, production, distributing, importing, exporting, leasing, buying, selling (both at wholesale and retail) assembling, exchanging and dealing in implements, machinery equipment, tools, goods, wares and merchandise of every kind and description.	N/A
Canadian International Grains Institute	1000-303 Main St. Winnipeg, Manitoba R3C 3G7	Secretary of State for External Affairs	1972, Canada Corporations Act	March 31	Deloitte, Haskins & Sells	To offer courses in grain technology and handling to influential foreign participants in the field to develop existing and potential markets abroad for Canadian grains and oilseeds./ Promotional tool for the export of canadian grain, oilseeds and products.	N/A
Coaching Association of Canada	333 River Road B-10 Vanier, Ontario K1L 8H9	National Health and Welfare	1970, Canada Corporations Act	March 31	Clarkson, Gordon and Co.	To provide programs, services and publications to improve coaching effectiveness throughout Canada.	N/A
Footwear and Leather Institute of Canada	1010 St. Catherine St. W. Suite 710 Montreal, P.Q. H3B 3R4	Regional Industrial Expansion	1976, Canada Corporations Act	March 31	Clarkson, Gordon & Co.	To assist the Canadian footwear manufacturing and tanning industries, especially the small- and medium-size firms, through provision of the expertise required to assist them in achieving their growth potential, and maintaining and improving their performance and viability through greater efficiency.	N/A
Forest Engineering Research Institute of Canada	143 Place Frontenac Pointe Claire, Que. H9R 4Z7	Agriculture	1974, Canada Corporations Act	December 31	Touche, Ross & Co.	To carry out research and development projects to demonstrate practical measures for increasing the efficiency of wood harvesting in Canada.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Fraser River Harbour Commission	Suite 505 713 Columbia Street New Westminster, B.C. V3M 1B2	Transport	1913, New Westminster Harbour Commissioners Act	December 31	Thorne, Riddell & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Hamilton Harbour Commissioners	605 James Street North Hamilton, Ontario L8L 1K1	Transport	1912, Hamilton Harbour Commissioners Act	December 31	Spicer, McGillivray & Co.	To regulate and control navigation and all works and operations within the harbour.	N/A
Hockey Canada Inc.	333 River Road B-10 Vanier, Ontario K1L 8H9	National Health and Welfare	1969, Canada Corporations Act	March 31	Clarkson, Gordon & Co.	To support national hockey teams to represent Canada in international competition and to support generally the playing of hockey in Canada.	N/A
International Fisheries Commissions Pension Society	c/o Treasury Board of Canada Vanier Bldg. 222 Nepean Street Ottawa, Ontario K1A 0R5	Fisheries and Oceans	1957, Canada Corporations Act	September 30	Auditor General of Canada	To arrange for and administer the provision of pensions and insurance for the employees of any international fisheries commission, whose seat or headquarters is in any country established and maintained by Canada or the U.S., or both.	N/A
Thunder Bay Harbour Commission	P.O. Box 2266 Thunder Bay, Ontario P7B 5E8	Transport	1958, Lakehead Harbour Commissioners Act	December 31	Clarkson, Gordon & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
Last Post Fund	Suite 921 685 Cathcart St. Montreal, Qué. H3B 1M7	Veterans Affairs	1922, Federal Charter	March 31	Francois Bourgault	To ensure that qualified veterans receive dignified burials.	N/A
Medical Council of Canada	1867 Alta Vista Dr. P.O. Box 8234 Ottawa, Ontario K1G 3H7	National Health and Welfare	1912, Canada Medical Act	December 31	Thorne Riddell	To promote and effect the establishment of a qualification in medicine, such that the holders thereof shall be acceptable and empowered to practice in all the provinces of Canada.	N/A
Nanaimo Harbour Commission	P.O. Box 131 104 Front Street Nanaimo, B.C. V9R 5K4	Transport	1960, Harbour Commissions Act	December 31	Bestwick and Partners	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Nature Trust of British Columbia	909-100 Park Royal South West, Vancouver, B.C. V7T 1A2	Consumer and Corporate Affairs	1971, Canada Corporations Act	December 31	Thorne Riddell & Co.	To purchase and preserve ecologically important parcels of land in B.C.	N/A
National Sport and Recreation Centre, Inc.	333 River Road Vanier, Ontario K1L 8H9	National Health and Welfare	1974, Canada Corporations Act	March 31	Peat, Marwick, Mitchell & Co.	To assist organizations concerned with the development of Canadian sport and recreation by providing support services in the area of administration and promotion.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
North Fraser Harbour Commission	2020 Airport Road Richmond, B.C. V7B 1C6	Transport	1913, North Fraser Harbour Commissioners Act	December 31	Dunwoody & Co.	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
Oo-Za-We-Kwun Centre Inc.	c/o Frank E. Price and Associates Suite 105 62 Margrove Street Winnipeg, Manitoba R3C 1N1	Indian Affairs and Northern Development	1971, Manitoba Companies Act	March 31	(Inactive)	To provide training for Native people (inactive).	N/A
Oshawa Harbour Commission	1050 Farewell Ave. Oshawa, Ontario L1H 6N6	Transport	1961, Oshawa Harbour Commissions Act	December 31	K.R. Craven	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
PARTICIPaction (Sport Participation Corporation)	Suite 805 80 Richmond St. W. Toronto, Ontario M5H 2A4	National Health and Welfare	1971, Canada Corporations Act	March 31	Peat, Marwick, Mitchell and Co.	To inform Canadians about the positive benefits of physical fitness and to motivate them to adopt healthy, physically active lifestyles.	N/A
POS Pilot Plant Corporation	118 Veterinary Rd. Saskatoon, Sask. S7K 2R4	Secretary of State for External Affairs	1973, Canada Corporations Act	March 31	Peat, Marwick, Mitchell & Co.	To increase processing of grains and oilseeds into marketable products./To encourage and promote the development and increase of value-added agriculturally based products for domestic and export consumptions.	N/A
Port Alberni Harbour Commission	P.O. Box 99 2750 Harbour Road Port Alberni, B.C. V9Y 7M6	Transport	1947, Harbour Commissions Act	December 31	Newman Hill, Duncan & Lacoursièr	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
Roosevelt Campobello International Park Commission	P.O. Box 9 Welshpool Campobello Island N.B. E0G 3H0	Secretary of State for External Affairs	1964, The Roosevelt Campobello International Park Commission Act	December 31	Brooks and Carter	To administer as a memorial the Roosevelt Campobello International Park.	N/A
Saint John Harbour Bridge Authority	P.O. Box 6176 Station A Saint John, N.B. E2L 4R6	Finance	1962, Statute passed by Province of N.B.	March 31	Touche, Ross & Co.	To construct a bridge across the Harbour of Saint John, and to enter into agreement with federal, provincial and municipal governments, persons or corporations respecting the financing and construction of such bridge.	N/A
Terry Fox Humanitarian Award Inc.	711-151 Sparks St. Ottawa, Ontario K1P 5E3	National Health and Welfare	1982, Canada Corporations Act	April 30	Touche, Ross & Co.	To encourage Canadian youth to seek high ideals as represented by Terry Fox by granting commemorative scholarships.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
The Toronto Harbour Commissioners	60 Harbour Street Toronto, Ontario M5J 1B7	Transport	1911, Toronto Harbour Commissionners Act	March 31	Thorne, Riddell & Co. Lybrand	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A
The Vanier Institute of the Family	Suite 207 151 Slater Street Ottawa, Ontario K1P 5H3	Prime Minister	1965, Canada Business Corporations Act	December 31	Coopers & Lybrand	To promote the spiritual and material well-being of Canadian families and to study their social, physical, mental, moral and financial environment and characteristics.	N/A
Western Grains Research Foundation	111 Sparks Street Ottawa, Ontario K1P 5BS	Agriculture	1981, Canada Corporations Act	December 31	G.A. Welch and Company	To help with improving the productivity and profitability of grains and oilseeds production in the prairie provinces.	N/A
Windsor Harbour Commission	500 Riverside Dr. West Windsor, Ontario N9A 5K6	Transport	1957, Windsor Harbour Commissioners Act	December 31	Peat, Marwick & Mitchell	To manage and control the harbour and the works and property therein under its jurisdiction.	N/A

4.3 International Organizations—Entities Created Pursuant to International Agreements to which Canada has a Right to Appoint or Elect Members to a Governing Body

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
African Development Bank	01 P.O. Box 1387 Abidjan 01 Côte d'Ivoire Africa	Secretary of State for External Affair	1963, Agreement signed by member countries	December 31	Akintola Williams & Co.	To contribute to the acceleration of economic development of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	3.2%
African Development Fund	01 P.O. Box 1387 Abidjan 01 Côte d'Ivoire Africa	Secretary of State for External Affair	1972, Agreement signed by member countries	December 31	Deloitte, Haskins & Sells	To assist the African Development Bank in making an increasingly effective contribution to the economic and social development of the Bank members. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	N/A
Asian Development Bank	P.O. Box 789 Manila, The Philippines	Secretary of State for External Affairs	1965, Agreement signed by member countries	December 31	Deloitte, Haskins & Sells	To lend funds, promote investments and provide technical assistance to developing countries, and generally to foster economic growth in the Asian Region. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	53%
Caribbean Development Bank	P.O. Box 408 Wildey, St. Michael Barbados	Secretary of State for External Affairs	1969, Agreement signed by member countries	December 31	Price, Waterhouse & Co.	To contribute to the harmonious economic growth and development of the member countries and integration among them, having special and urgent regard to the needs of the less developed members of the region. To contribute to achievement of Canada's development assistance, foreign policy and trade objectives.	61%
Commonwealth War Graves Commission	2 Marlow Road Maidenhead, Berks. U.K. Sl6 7DX	Veterans Affairs	1917, Royal Charter	March 31	Auditor General of Canada	To mark and maintain graves and memorials and keep records of the members of the Forces of the Commonwealth who died in the two World Wars.	N/A

Name of Corporation	Head Office	Responsible Minister	Year Incorporated and Statutory Authority	Fiscal Year End	Auditor	Mandate/Government Objective in Participating	Federal Ownership Percentage
Inter American Development Bank	808-17th St., N.W. Washington, D.C. U.S.A. 20577	Secretary of State for External Affairs	1959, Agreement signed by member countries	December 31	Price, Waterhouse & Co.	To contribute to the acceleration of the process of economic development of the member countries, individually and collectively. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	5%
International Bank for Reconstruction and Development	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1945, Bretton Woods Agreement Act	June 30	Price, Waterhouse & Co.	To assist in the reconstruction and development of territories of member countries.	3%
International Boundary Commission	615 Booth Street Ottawa, Ontario K1A 0E9	Secretary of State for External Affairs	1908, Treaty 1960, International Boundary Commission Act	March 31	Auditor General of Canada	To keep the boundary vista entirely free of obstruction and plainly marked for the proper enforcement of customs, immigration, fishing and other laws of Canada and the U.S. The Commission is concerned with fixed things on the boundary line or near it, not with movement across it.	N/A
International Development Association	1818 H Street, N.W. Washington, D.C. U.S.A. 20433	Finance	1960, Articles of Agreement; 1960, International Development Association Act	June 30	Price Waterhouse & Co.	To promote economic development, increase productivity and thus raise standards of living in the less-developed areas of the world.	3.5%
International Finance Corporation	1818 H Street N.W. Washington, D.C. U.S.A. 20433	Finance	1956, Articles of Agreement; Vote 731, Appropriation Act No. 6, 1956	June 30	Price Waterhouse & Co.	To further economic development by encouraging the growth of productive enterprise in member countries, supplementing the activities of the International Bank for Reconstruction and Development.	4%
International Fund for Agricultural Development	107 Via Del Serafico 00142 Rome, Italie	Secretary of State for External Affairs	1976, International Agreement	December 31	Price, Waterhouse & Co.	To mobilize additional resources to be made available on concessional terms for agricultural development in member states. To contribute to the achievement of Canada's development assistance, foreign policy and trade objectives.	N/A
International Joint Commission	100 Metcalfe St. Ottawa, Ontario K1P 5M1	Secretary of State for External Affairs	1909, Boundary Waters Treaty Act	March 31	Auditor General of Canada	To deal with the use, obstruction and diversion of boundary waters and rivers crossing the boundary between Canada and the U.S.	N/A
International Monetary Fund	700 19th St., N.W. Washington, D.C. 20431 U.S.A.	Finance	1945, Agreement Signed by Member Countries	April 30	External Audit Committee	Established to promote economic welfare by encouraging the expansion of trade, the maintenance of orderly exchange arrangements, and the reduction of balance of payments.	N/A